

Regulations COOPI Suisse – Version 2

Approved by the Committee on 16/03/2016

Presented to the General Assembly on 30/04/2016

Amended and approved by the Committee on 22nd October 2018

Introduction

The regulations of the association intend to define in a transparent manner the working arrangements and the rules which the association follows and organizes itself accordingly. This regulation was approved by the Committee on the 16th of March 2016 and presented to the members of the General Assembly on the 30th of April 2016. Any changes to the regulation must be approved by the Committee.

1. Organization

INSTITUTIONAL BODIES

General Assembly

Supreme body of the association

Committee

The Committee is made up of 5 members appointed by the Assembly including the President, Vice-President and Treasurer.

Operational structure

Promotion and Development

Administration and Accounting

Fundraising from private individuals

Foundations and Corporates

Projects

The operational structure reports to the President, who reports to the Committee.

The members of the Committee do not receive compensation for their work.

2. Human Resources

The dedication and professionalism of the operators are decisive values and conditions for the achievement of the Organization's goals.

The Organization therefore supports the operators' developing skills so that each one can best express their potential.

In this context, the Organization offers all operators the same opportunities for professional growth, ensuring that everyone can benefit from fair treatment, based on merit criteria, without any kind of discrimination based on their gender, age, disability, religion, nationality or racial origin, as well as political opinions.

The Organization is committed to ensuring:

- A work environment suitable and functional to the activity to be carried out;
- An honest, collaborative and communicative relationship context that positively influences the quality of the working environment;
- A behavioral manner that favors the dissemination and knowledge of the goals pursued by the Organization
- Appropriate protection of the privacy and security of the database

- That the activities carried out by the operators comply with international agreements, standards, and with the laws, administrative practices and policies of the country.

2.1. Associates/collaborators

The Organization's associates are:

1. Members
2. Volunteers
3. Interns/Trainees
4. Associates/collaborators abroad
5. Associates/collaborators employed at the COOPI international network level
6. Employees

Whatever the type of relationship with COOPI, the associate is requested to comply with the Organization's Code of Ethics and with the provisions issued in these Regulations of COOPI Suisse.

Notwithstanding the transparency of activities carried out and the informative obligations, it is the associate's responsibility to ensure the confidentiality required by the circumstances for each introduced information according to their relationship to and membership of the Association.

Therefore, associates are required not to disclose to third parties information regarding the Organization's technical, organizational and financial knowledge, as well as all other non-public information, except in cases where such disclosure is required by law or other internal provisions.

In any case, associates cannot use the internal information of the Organization to their advantage nor can they disclose it in any way externally.

COOPI Suisse does not grant loans to its associates.

1. A Member is someone who asks to participate in the Association and to contribute to its strategic development. The insertion of a member is proposed by the Committee to the Assembly which decides upon the membership. The member must know and share the association's statute. As established by the statute, a member must pay the membership fee which is defined annually by the Assembly. A potential member can request or accept the proposal to become a member of the Committee. Participating among the Association's activities in various forms is carried out by the member free of charge.
2. A volunteer is someone who asks to participate in the Association and declares himself available to participate free in awareness and fundraising activities. He/she knows the Association's statute and shares its mission and purpose. The relationship with the volunteers is managed by the Association's operational managers.
3. An intern or trainee is someone who for study or practice reasons asks the Association to contribute to the various operational activities. The insertion of an intern or trainee presupposes a training project and a tutor who ensures and controls his/her participation. The Association, where required, can sign the necessary documentation of the proposing institution. The Association signs a free contract of collaboration with the intern / trainee, within which the topics, the methods of

collaboration, the period and the responsible tutor must be specified. All contracts must be signed by the President.

4. Associates/ collaborators abroad are expatriates who have their residence in Europe. They refer both for the selection and for the contract to the headquarters of the COOPI Foundation (including its procedures). They maintain a relationship with the Lugano office for any planning, project management, awareness raising and fundraising activities.
5. Associates/collaborators employed at the COOPI international network level are professional experts. For the selection and the contract, they refer to the COOPI Foundation and are granted availability for the various functions by COOPI Suisse upon request.
6. The number of Employees, their working time degree (in %) and salary are defined and approved by the Committee. In case of searching for a new candidate, the Committee authorizes a panel of three members, including the President, for the selection of the candidate.

2.2. Conflicts of interest

1. The associates/collaborators take the necessary measures to promptly communicate any situation that may constitute or determine a conflict of interest to the President. Associates are also not allowed to accept money or other favors from third parties for advice or services rendered in connection with their relationship to the organization.
2. Any decision relative to the Organization's operations (supply contracts, partnerships, staff selection etc. must take into consideration the Organization's opportunities; a decision must therefore be based on solid evaluations and never be dictated by personal interests or direct or indirect benefits.
3. In addition to duly comply with the laws, COOPI's operators are also responsible to adopt a respectful attitude towards ethical and human rights. Please see below for a list of rules for COOPI's operators:
 - **Respect laws and regulations**
The operators take the necessary preventive and control measures to ensure, within their business, compliance with the laws in force in the country in which they operate and internal procedures and regulations in every geographical context and at all decision-making and executive levels.
COOPI Suisse operators who become aware of omissions, falsifications, negligence of the accounting or documentation on which the accounting records are based, are required to report these to their superior.
 - **Discrimination**
Operators are required to respect the fundamental human rights of a person, without any form of discrimination and with particular regard to children's rights; COOPI's operators are required to respect the culture, religious guidelines and dignity of others.
The operators, in relation with the subjects with which they operate, must avoid any discrimination based on sex, health, age, nationality, political and religious orientations.
 - **Engagement of minors**

The engagement of minors in the project activities must be assessed in consideration of the rights and laws of the country.

- **Mobbing and stalking**
Operators are prohibited from adopting behaviors that could be considered as moral violence and /or psychological persecution aimed at degrading the dignity and psychophysical integrity of subordinate workers or the working environment.
- **Sexual exploitation**
It is forbidden to engage in or solicit sexual relationships with the beneficiaries of the projects. Relationships between the organization's / project staff and beneficiaries are discouraged where they may generate unequal power dynamics. Exchanges for money, favors, gifts, employment or promises of employment in exchange for sexual services are prohibited. It is forbidden to have sexual relationships with minors.
- **Security**
Behaviors that lead or could lead to health or safety risks for themselves or third parties should be avoided. Each operator of COOPI Suisse must be a promoter of safety.
- **Participation in political activities**
COOPI Suisse's operators are forbidden to use their role in favor of political parties. For operators with representative roles, the assumption of a party office must be communicated to the Board as it can be judged to be in conflict with the responsibility and role assumed.

2.3. Selection

The selection process will

- Combine short research times and ensure high quality of the processing using all available tools (analysis of the C.V., interviews, previous analysis in COOPI Suisse, evaluation test, collection of references)
- Ensure rigor in fairness, transparency, traceability and absence of any form of discrimination
- Ensure maximum confidentiality
- Be attentive to the employee's loyalty

Employees and collaborators must be presented to the members by the Committee in the next Assembly. The Association signs a **collaboration agreement** in which are defined

- the assigned tasks,
- responsibilities,
- performance in terms of time.

The signed contract will define terms of insurance, trial period, holidays, etc., the applicable laws.

Employed collaborators refer to the President and collaborate with the offices of the COOPI Foundation regarding all activities of shared interest.

The employee contributes to the Activity Report by assigning his/her working hours to specific activities, according to the defined occupational degree.

2.4. Vacation

Employees and their managers must agree upon an annual holiday schedule by March 31st. The schedule of annual leave must take into account the needs of the collaborator and the Association.

Considering that holidays are an inalienable right, the Association has decided that holidays must be enjoyed within the month of April, following the year of competence. The use of holidays after this date is of exceptional nature and to be agreed upon with your manager. Unused vacation periods will not be paid in any way.

2.5. Payment Salaries

Employees' salaries are paid within the relevant month of competence.

2.6. Educational Training

Educational training is developed and pursued in three different ways:

1 – Training through internal updates: Training through internal updates is obtained through information and training sessions and through specific courses organized internally by the organization.

Participation in these meetings is agreed upon with the President.

2 – Training through external updates: training through external updates means participating in conferences or technical and / or specific courses related to the performance of one's work. The offer to participate in these meetings is generally made by the operator.

Participation must be formally approved by the President.

The time dedicated to this type of training is to be considered as normal working hours and the cost will be borne by the organization.

3 – General training: The term general training refers to the possibility of participating in events or courses related to the field of work and which allow for the development of broader knowledge in issues related to development and cooperation activities. The operators concerned will agree with the President on the possibility of participating in such events or courses. The operators concerned will also agree upon one of the two ways: 1) The time dedicated to this type of training is to be considered normal working time. The cost will be borne by the participant. 2) the cost is borne by the Association and the dedicated time will not be considered working time.

2.7. Participation at initiatives, events and external meetings

The participation at initiatives, events or external meetings is favored in accordance of the compatibility with the performance of one's work or professional activity, such as the following:

participation in conferences, congresses, seminars, courses

the editing of articles, essays and publications in general

participation in public events in general

In this regard, operators called to illustrate or provide external data or news regarding COOPI Suisse's goals, results and points of view are required to comply with this regulation and have to be agreed upon with the President.

The material to be distributed, the contents of press releases and the signing of appeals must also be agreed upon with the President. The Organization's communications to the

outside world must be truthful, complete and verifiable, not aggressive, respectful of the rights and dignity of the person.

2.8. Activities and reimbursements

For each activity, the costs incurred directly by the operator are reimbursed following the presentation of an expense report with the expense slips and the activity code for the allocation of costs.

The expense report and related documentation must be delivered to the office that will verify the documentation and the eligibility of the expenses, and insert them in the first note. The office will then proceed with the payment of the expenses.

The operator must also deliver all the invoices and proof of expenses incurred directly by the Association.

2.9. Transport for transfers in Switzerland and Europe

Regarding transport, public transport should always be the preferred method of transport and only in cases of necessity, a personal vehicle is used, which must be formally authorized before by the superior.

The cost incurred with your vehicle is reimbursed on a flat-rate basis at a cost per kilometer, including the motorway toll, set at a current value of CHF 0.36. The kilometric reimbursement is reimbursed only upon presentation of the "expense report".

3. Administration and Accounting

3.1. Data storage system

Paper and /or digital storage according to the following dossiers:

- companies
- campaigns
- accounting
- database
- institutional donors
- events
- foundations
- providers
- photos, images and videos
- large private donors
- institutional / association: logo, headed letters and communication manual, committee and assembly minutes, constitutive act, articles of association, internal regulations, official documentation, budget audits
- staff
- projects
- F2F project

3.2. Planning

COOPI Suisse adopts its own annual planning document, approved by the Committee and presented to the Assembly's shareholder meeting. An important part of the planning concerns the annual budget, a tool that must be respected in the various fundraising and expenditure activities.

3.3. Accounting

COOPI Suisse uses the accounting program "Banana". The Chart of Accounts and the activities for the analytical accounting are revised from year to year, in line with the Planning document and keeping in mind the accounting rules for public benefit associations. The organization's accounting is based on accounting principles universally recognized and regulated by law. The annual accounts are subject to certification by the independent auditing firm in charge.

The information and data of the Organization provided to third parties and the accounting records of management events ensure COOPI Suisse's truthfulness, transparency, clarity, accuracy and completeness. This results in truthful and correct information regarding the Organization's economic, equity and financial situation.

To facilitate the division of responsibilities and controlling, management and obligations for the accounting have been divided into several activities, not necessarily sequential. All operators must comply with these requirements. The accounting rules are inspired by the principle in which adequate supporting documentation must be kept for each accounting entry relating to a transaction. The documentation must be readily available and filed in accordance with the provisions in order to facilitate consultation by internal and external bodies authorized for control.

Relationships with people who carry out control and / or auditing activities must be based on principles of integrity, timeliness, correctness and transparency and provided with full collaboration. It is also forbidden to hide information or provide false documentation or to attest untrue facts or in any case, prevent, hinder the performance of their activities.

Activity 1 – Staff responsible for accounting keep a first note with all the expenditures incurred during that month, based on the relevant cash desk and postal and bank account situation. Each expenditure should indicate the specific activity to which it refers to (cost and analytical code). Each expenditure must be justified. Refunding staff expenditures must be reported according to the prepared expense report form.

At the end of the month the person in charge will

- print the Bank and Postal account situation, and check the transactions with supporting justifications/invoices in his/her possession
- close the first note of the cash counter, check and report the remaining value in the cash counter,
- prepare a list of donations received during the month for the data management
- sign the cashier document and hand it over for accounting records.

Activity 2 - The person in charge of the accounting records has to check the correspondence of the expenses, the accuracy of the supporting documents and registers the various transactions (cash counter, bank, post office) within the accounting record, verifying the assignments to costs and other operational activities.

Activity 3 – Every three months the treasurer checks the accounting records/bookkeeping and cash register.

Activity 4 – At the end of the year, the accounting movements and staff insurance contracts must be checked.

Activity 5 – The Annual Financial Statement must be prepared in accordance with the Articles of Association, the applicable provisions of the Code of Obligations, the recommendations concerning the presentation of accounts (SWISS GAAP FER 21) and according to the suggestions of FOSIT and the directives of the ZEW0 Foundation.

Activity 6 – The Annual Financial Statement is presented to the Committee. The Committee gives mandate to make the Annual Financial Statement and all the accounting data of the “contracted” consultant available for the Audit report which must be prepared before the Annual Meeting.

Activity 7 – The declaration of tax return must be sent by the month of June.

Activity 8 – For projects financed during the year with private funds, all reports must be prepared, according to the defined form. For funds received after the presentation of projects to public bodies, foundations or companies, an accounting and descriptive report must be prepared according to the rules of the donor.

Activity 9 – Accounting and control methods must be defined for specific fundraising projects.

4. Project Management

In conjunction with the Association’s annual planning, intervention strategies in terms of countries and sectors of intervention are elaborated.

The presentation of projects to the various potential donors and their management is done in collaboration with the COOPI Foundation and with the managers on site.

4.1. Donor Relationship

For the implementation of its activities, the Organization uses public and private funding. Relationships with donors are based on fairness and transparency. Transfers must be made to bank accounts registered under the name of the competent authority. Payments to accounts of individuals are prohibited.

It is forbidden to exert unlawful pressure on public officials, public service employees, managers, officials or employees of the public administration or local or international public bodies or to their relatives or cohabitants.

By taking part in calls for tenders, grants or funding from public entities, staff - each according to their skills, responsibilities and powers - are required to train, screen and present authentic and truthful declarations and / or documents.

The Organization requires foundations and private companies/corporates that intend to participate in humanitarian projects, including through the supply of goods and services, to respect human rights, workers' rights and the environment.

The Organization refuses donations in money and material from companies that manufacture or trade armaments, pornographic materials and anything else destined for the degradation of the human person or the environment.

4.2. Projects funded by institutions

COOPI Suisse considers it important to participate and present projects to both public institutions and foundations or companies. For this type of funding, the planned activities are:

Activity 1 - Identification of calls for potential donors (public bodies, foundations or companies) that fall within the intervention strategy.

Activity 2 - If you decide to answer the call, the following activities are:

- Detailed analysis of the call to verify the selection criteria
- Selection of the project to be presented
- Writing the project
- Presentation of the project according to the donor's guidelines

Activity 3 - The foreseen activities when the project has been approved are:

- A project manager is defined
- Funds transfer according to plan
- Start-up and project management on site
- Selection of any expatriate staff
- Monitoring and preparation of financial and descriptive reports
- Presentation of intermediate documents to the donor (when requested)
- Any evaluation missions on the project
- Closure of the project and preparation of the final report
- Presentation of documentation to the donor

4.3. Projects funded through fundraising of private donors

COOPI Suisse may consider the possibility of financing a project with private funds, in which case the COOPI Foundation presents a project that falls within the strategies of COOPI Suisse (country, sector, size).

The planned activities include:

- Evaluation of the project proposal and approval of the funding
- A project manager is defined
- Transfer of funds as agreed
- Monitoring project progress
- Any evaluation missions on the project
- Control of the final narrative and financial report

5. Purchases

The choice of suppliers and the purchase of goods, works and services are made on the basis of objective assessments in respect of competitiveness, quality, economy, price, integrity.

Recipients are required to comply with these principles as well as are required to comply with the rules dictated by the Organization regarding supplies.

In stipulated contracts, third parties must be informed of the fact that COOPI Suisse adopts a Code of Ethics and this Regulation, which all stakeholders must comply with.

The rules for the purchase of goods and services of this regulation concern all purchases made by COOPI Suisse both in Switzerland and abroad.

Principle of proportionality

Proportionality is envisaged between the amounts foreseen for the purchases and the methodologies to be applied.

Principle for avoiding conflicts of interest

The supply contracts will be assigned to the offer with the best value for money, avoiding any conflict of interest. In assessing the quality, all the factors foreseen in the request for offer must be taken into consideration, such as the time and place of delivery and the good quality of the supplies, works or services offered, the terms of payment.

5.1. Quotations

It is possible to receive quotations via e-mail.

Additionally, the following documents printed (or as in .Pdf files) are considered as valid quotations:

- a) Online “shopping baskets” of e-commerce shops (as a summary of the entire order, in case of multiple purchases);
- b) Web pages containing the details of an offer or a specific product;
- c) List (online or downloaded)

Such documents should include the following information:

- Date and time of the release of the mail, the shopping cart, the web page, price list or other documents
- Required products and minimum evidence to establish compliance with the refined product (eg. Photo, product manufacturer code, technical data, etc.)
- Unit price
- Quantity (in case of kits or multipacks)

5.2. Procedures to be followed according to the amount of supply

a) Purchases below CHF 200

Quotation request

A formal request for a quotation for purchases worth less than CHF 200 is not necessary.

Purchase order emission

The order document prepared and signed by the employee in charge of the purchase is approved by the manager in charge and is sent directly to the supplier after checking the suitability of the applied costs. In case of insignificance, given the nature of the goods to be purchased (eg. Purchase of reams of paper in supermarkets), when issuing the order document, the invoice or debit notes must be signed afterwards.

Documentation to be archived

- ✓ Orders with necessary authorizations
- ✓ Documents relevant to the payment

b) Purchases above CHF 200 and below CHF 1500

Quotation request

The request of quotations is sent directly to the supplier.

It is possible to request and obtain a quotation either orally or via telephone: In these cases it is possible to complete an Internal Note, which is to be signed by the employee in charge of the purchase. This form has to report the features and the alleged amount of the supply and the details of the potential supplier. This document replaces the offer and quotation request of the supplier himself.

Purchase order emission

The order document is signed by

- ✓ The employee responsible for the purchase
- ✓ The manager responsible for the operator

And is sent to the supplier after having verified the congruity of the applied cost.

Documentation to be archived

- ✓ Quotation request or Internal Note request completed as described above
- ✓ Quotation received
- ✓ Order with the necessary authorization
- ✓ Documents relative to the payment

c) Purchases above CHF 1500

Quotation request

The quotation request is sent to at least three suppliers for each purchase.

Purchase order emission

The purchase document is signed by

- ✓ The operator responsible for the purchase
- ✓ The manager responsible for the operator

And is sent to the chosen supplier.

In case of abnormalities (eg. The chosen supplier is not the one who made the best financial offer, the number of bids received is below three), a "justification for selection" is prepared.

Documentation to be archived

- ✓ Quotation request
- ✓ Received quotations
- ✓ Possible "justification for selection"
- ✓ Order with necessary authorizations
- ✓ Documents relative to the payment