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## Institutional Policies of FLAAR Mesoamérica

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## Introduction

**FLAAR Mesoamérica is a non-profit, independent civil association focused on education and research.** It develops projects to promote environmental conservation and cultural heritage in the Mesoamerican region through photographic and video documentation and the creation of various educational materials. FLAAR Mesoamérica is the Guatemalan extension of FLAAR (Foundation for Latin American Anthropological Research), a non-profit organization based in Missouri, USA.

The team comprises professionals and students from diverse disciplines and ethnicities, led by archaeologist and photographer Dr. Nicholas Hellmuth, an experienced consultant in both traditional and digital photography. Team members include graphic designers, illustrators, engineers, biologists, photographers, and explorers, who contribute to producing educational materials shared on FLAAR websites and social media platforms.

The association's **purposes are socio-educational, technological, and research-oriented.** It is composed of individuals, regardless of gender or profession, who are dedicated to advancing social and environmental education as well as new technologies. The organization was established as independent of any political or religious interests..

The founding statutes define its goals as:

- **01.** Promoting knowledge of new technologies applied to research and education.
- **02.** Encouraging collaboration among public, private, and educational entities interested in digital technology, Mayan studies, and biodiversity resear.
- **03.** Supporting integrated programs in education, outreach, and research to foster the use of new technologies.
- **04.** To encourage the implementation of integrated programs in education, outreach, and research in the field of digital technology and its management, with the aim of facilitating the development and use of new technologies across various applicable areas.

- **05.** Seek and promote cooperation between the Association and other entities whose objectives align with the interest in native biodiversity studies, Mayan studies; their education, and their management for conservation.
- **06.** Provide assistance and advisory services to relevant public, private, and educational organizations in the structuring and development of digital technology.
- **07.** Encourage the publication of research results and the exchange of information on native biodiversity, Mayan studies, and digital technology.
- **08.** Promote collaboration among individuals and institutions engaged in similar activities.
- **09.** Carry out actions and enter into agreements necessary to create, consolidate, and develop assets exclusively designated for fulfilling FLAAR Mesoamérica's nonprofit objectives.
- **10.** Undertake any other activities that are fully related, subsidiary, or connected to the aforementioned purposes, as determined by the Board of Directors.
- **11.** Organize conferences, seminars, and other training activities at the national and international levels related to FLAAR Mesoamérica's mission.
- **12.** Issue certificates, recognitions, and diplomas.
- **13.** Provide consultancy and advisory services on digital technology applied to native biodiversity research and cultural heritage.

# Organization Structure

## **History of FLAAR Mesoamérica**

FLAAR (Foundation for Latin American Anthropological Research) was established in the United States in the 1970s, when archaeologist Dr. Nicholas Hellmuth worked on developing the map of the Yaxhá archaeological site, which later became the Yaxhá Nakum and Naranjo National Park (PNYNN). In the following years, he conducted research in the Mesoamerican region to document pre-columbian cultures.

Between 2001 and 2005, FLAAR implemented the *Centro Tecnológico para el Procesamiento de Imágenes Digitales (CTPID)* in collaboration with Universidad Francisco Marroquín. This center provided services and education to private enterprises related to the digitization and printing of images. Due to operational limitations within the university, FLAAR Mesoamérica was founded in 2006 as a nonprofit civil association under Guatemalan law by a group of individuals interested in offering guidance and training in digital technology to governmental and private institutions as a tool for societal development.

In its early years, FLAAR Mesoamérica's team conducted evaluations of a wide range of equipment for high-resolution image production. The goal was to provide scientific and educational institutions, as well as other interested parties, with information on the benefits, limitations, and applications of various technologies.

These technology evaluations granted FLAAR's team extensive expertise in the three main stages of the digital imaging production workflow:

- **1. Capture:** Using digital cameras, scanners, and drones to record images in digital format.
- **2. Editing:** Utilizing software designed to manage and enhance images, creating files for publication and distribution.
- **3. Printing:** Through large-format printers capable of producing images on various substrates with variable ink technologies, enabling the physical sharing of captured images (a practice that remained active until 2020).

Over the years, FLAAR Mesoamérica's research on the digital imaging workflow has enabled the organization to develop documentation projects on biodiversity and cultural heritage across the Mesoamerican region, particularly in Guatemala.

The primary goal of these projects is to produce high-quality photographs and videos that can support institutions and individuals involved or interested in the conservation of Mesoamerica's natural and cultural heritage. A secondary goal is to provide relevant information about the documented species or topics. Since 2006, these projects have been carried out in various regions of Guatemala, including the Pacific coast, Baja Verapaz, Alta Verapaz, Izabal, Petén, and other areas.

Field trips are an essential component of these initiatives, where high-resolution photographs are captured to document biodiversity and cultural aspects of local communities. Some of the most significant projects include:

- Parque Nacional Yaxhá, Nakum, y Naranjo (2019)
- Livingston (2020-2021)
- Various locations within the Reserva de Biósfera Maya (2021-2025)

In addition to these projects, FLAAR Mesoamérica has leveraged its expertise to provide guidance and training to organizations interested in promoting education and research, particularly those involved in community development projects, environmental conservation, or the preservation of cultural heritage.

### MayanToons: The Children's Division of FLAAR Mesoamérica

Since 2014, Dr. Hellmuth started **MayanToons**, FLAAR Mesoamérica's initiative to provide education about biodiversity and cultural heritage to children, as well as to elderly individuals in communities with limited access to literacy education. This division emerged in response to the need for inclusive and accessible learning materials.

Currently, MayanToons focuses on creating educational materials, illustrated books, and animated cartoons that highlight the biodiversity and cultural aspects of Mesoamerica. The aim is to make learning enjoyable and engaging for children.

In its early years, graphic designer Melanny Quiñonez and Dr. Hellmuth developed the first characters for the books and videos: Victor, Maya, and the jaguar cub. Later, the psychology student Josefina Sequén joined the team, learning to create digital illustrations and collaborating with Melanny to sketch out the initial stories. As the project grew, environmental engineer Vivian Díaz contributed by dedicating her efforts to illustrating MayanToons.

The team, led by Dr. Hellmuth, found inspiration for the characters and stories during field trips across Guatemala, as well as through participation in national and international book fairs, visits to museums, and research into other children's books. Over time, Dr. Hellmuth wrote more than 50 stories, which were edited, translated, and illustrated with the help of additional illustrators and graphic design students.

By 2017, the talented MayanToons team had developed diverse artistic skills, leading to the creation of the first **2D animated videos**, featuring stories about a tapir and a coati from the Guatemalan jungles.

In 2020, MayanToons underwent a transformation, producing new animated video episodes, which were officially shared with audiences on the <u>mayantoons.org</u> website and YouTube. By October 2022, MayanToons episodes began airing on digital cable channels such as GuatemalaTV and MásTV, reaching even broader audiences.

## Mission, Vision and values of FLAAR Mesoamérica

#### - Mission

To disseminate the native biodiversity and pre-Columbian heritage of Mesoamerica for educational and conservation purposes.

#### - Vision

To be leaders in the documentation, study, and dissemination of biodiversity and pre-Columbian heritage in Mesoamerica.

#### - Values

#### Responsibility

The members of the FLAAR team are motivated to act responsibly, utilizing our knowledge and skills to develop projects that foster professional and personal growth, as well as the growth of the institution. Our technical and economic competencies are tied to the commitment to work for the benefit of society, making a positive and long-term contribution to environmental care.

#### Collaboration

We collaborate with foundations, NGOs, public and private institutions, and individuals interested in projects aligned with the goals of FLAAR Mesoamérica. We value active collaboration on socially relevant issues, including education in native languages and the preservation of ancestral knowledge. Specifically, we work with ethnic groups such as the Q'eqchi', Kaqchikel, and Poqomchi', and we are open to working with other groups in the region.

#### Respect

We respect and value the cultural diversity of the people in our team and the communities where we carry out our projects. We recognize the importance of nature and natural resources, promoting their conservation and study through a mutual respect and environmental awareness approach.

#### Honesty

We strive to demonstrate quality in our work and foster continuous improvement. We maintain integrity in our actions, building trust among team members and allies, thus strengthening relationships in the development of projects.

#### Curiosity

Our curiosity drives our research and projects. It motivates us to explore, learn, and share the results we achieve, fostering the dissemination of knowledge with passion and creativity.

## Description of work Departments and Responsibilities

FLAAR Mesoamérica has a structure designed to ensure the fulfillment of its mission and vision, as well as to effectively coordinate its projects and initiatives. Each role within the organization performs specific functions that contribute to achieving strategic and operational goals. Below are the primary responsibilities of the different levels and areas of the organization:

#### **Board of Directors**

The Board of Directors is primarily responsible for ensuring that operations and activities align with the organization's mission. Additionally, they may:

- Oversee the organization's finances.
- Provide guidance on leadership management.
- Represent the organization to other institutions, strategic partners, and donors to strengthen its position.
- Actively participate in fundraising.
- Review the results of implemented activities and projects to ensure they achieve the desired impact.
- Approve and oversee the implementation of annual plans and budgets.

#### **General Direction**

The General Director leads the organization's vision and overall strategy. This role is responsible for defining research priorities, allocating funds, and making key decisions that guide activities toward achieving institutional objectives. The General Director ensures the organization maintains a long-term strategic focus.

#### **General Direction Assistance**

The assistance team provides direct assistance to the General Director, handling secondary activities and tasks that optimize their time and resources, allowing the General Director to focus on strategic decision-making.

#### **Project Direction**

This department is responsible for planning, managing, and supervising the organization's initiatives. Responsibilities include evaluating team performance, proposing improvements when necessary, and making strategic decisions to optimize project outcomes. It ensures that initiatives meet their objectives within established deadlines, aligning with FLAAR Mesoamérica's values and vision.

#### Administrative Direction and Assistance

**Administrative Direction:** Responsible for financial planning, budgeting, and overseeing accounting. Additionally, it manages recruitment, ensures fiscal compliance, and provides general support for the organization's administration.

**Administrative Assistance:** Focuses on planning trips and acquiring necessary equipment for the organization's operations.

#### Educational Materials for Children (MayanToons)

**Direction of Educational Materials:** Oversees the development of educational resources for children, ensuring the quality of illustrations and content. It coordinates production tasks and organizes the distribution of finished materials.

**Illustrators:** Create engaging and educational visual pieces.

**2D Animation Team:** Organizes and executes creative processes to bring projects to life in animated formats.

#### **Audiovisual Production**

**Direction of Audiovisual Production:** Coordinates the creation of videos and photographs, ensuring their quality and alignment with institutional objectives.

**Photographers:** Produce and edit images of wildlife and institutional activities.

**Videographers:** Create dynamic visual content to enhance the organization's communication efforts.

#### Design and Communication

**Direction of Design and Communication:** Evaluates the quality of FLAAR's graphic materials (reports, documents, infographics, logos, etc.), ensuring a consistent institutional image both internally and externally. Advises on digital strategies for social media.

**Designers:** Create visual content for social media and institutional reports.

**Content Creation Team:** Organizes and publishes designs aligned with the communication strategy.

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#### Research

**Direction of Research:** Organizes and correctly classifies photographic and video records of projects within FLAAR's storage systems. Identifies and researches species of interest, coordinates research processes within projects, and conducts activities (internal or external) related to the organization's research topics.

**Researchers:** Conduct literature reviews on native species or topics related to Maya culture, draft information for reports and digital publications, assist in species identification, and participate in field activities when required.

#### Web Development and ICTs

**Direction of Web Development and ICTs:** Oversees the implementation and maintenance of information systems and websites. Defines technical guidelines, ensures information security, and provides technical support to all areas. Ensures systems align with operational and communication needs.

**Web Designers:** Create, implement, and maintain user-friendly interfaces on FLAAR's websites.

**Web Analysts:** Measure, collect, and analyze website traffic, offering insights to improve the organization's digital strategy.

#### Volunteers

Volunteers contribute to various activities based on their areas of interest, experience, or training. They provide valuable support to specific projects, strengthening the impact of FLAAR's activities.

## **Code of Conduct and Ethics**

At FLAAR Mesoamérica, all members must adhere to a code of conduct that promotes integrity, mutual respect, and commitment to our core values: **Responsibility, Collaboration, Respect, Honesty, and Curiosity.** This code establishes the guidelines to be followed to ensure a professional, ethical, and respectful work environment.

#### 1. Substance Abuse

**Definition:** The use of substances that alter a person's physical or mental state, such as alcohol, illegal drugs, or any other substance that affects work capacity and judgment, is prohibited within the workplace and during organization-related activities. Examples include:

- Consuming alcohol or illegal drugs during work hours or at organization-related activities, such as events, meetings, or field visits.
- Arriving at work under the influence of substances that impair behavior, such as alcohol or drugs, affecting productivity, judgment, and the well-being of others.
- Using prescription medications that affect work capacity and are not properly disclosed or justified to supervisors.

#### Commitment:

- **a.** FLAAR Mesoamérica is committed to fostering a healthy and safe work environment where all members can perform their duties effectively and professionally.
- **b.** The use of substances that interfere with job performance, decision-making, or endanger the safety of individuals involved in the organization's projects or activities will not be tolerated.

#### 2. Conflict of Interest Management

**Definition:** A conflict of interest arises when the decisions or actions of a member of the organization may be influenced by personal or financial interests that are not aligned with the mission and objectives of FLAAR Mesoamérica. Examples include:

- Using unauthorized or confidential information for personal or professional advantage.
- Accepting personal benefits or favors from suppliers or business partners in the context of work-related decisions.
- Participating in decisions or projects where the member has a personal financial interest.
- Using FLAAR resources for personal activities, except with prior authorization and within an established timeframe.
- Engaging in activities that directly compete with FLAAR Mesoamérica.

#### Commitment:

- **a.** We are committed to identifying and avoiding any situation that may represent a personal or professional conflict of interest. All members of the organization must always act in the best interest of FLAAR Mesoamérica's mission.
- **b.** Conflicts of interest must be declared immediately, and related decisions will be made fairly and transparently to avoid compromising the integrity of the organization..

#### 3. Legal Violations

**Definition:** Any action that violates the laws, regulations, and rules in force in the Republic of Guatemala will be considered a violation of FLAAR Mesoamérica's code of ethics. Members of the organization must comply with all applicable legal provisions in the performance of their professional activities.

Examples include:

- <u>Corruption</u>: Participating or being involved in acts of corruption, such as bribery or misappropriation of funds intended for projects, contrary to Decree 31-2012, Guatemala's Anti-Corruption Law.
- <u>Fraud</u>: Manipulating or falsifying documents, financial information, or activity records, which may violate laws related to fraud and money laundering, such as Decree 67-2001, Guatemala's Anti-Money Laundering Law.
- <u>Human Rights Violations</u>: Engaging in any activity that infringes upon the human rights of individuals involved in projects or activities, such as discrimination or labor exploitation, contrary to the Constitution of the Republic of Guatemala and the Human Rights Law, Decree 54-86.
- <u>Environmental Regulation Violations</u>: Engaging in activities that violate Guatemala's environmental laws, such as the Protected Areas Law, Decree 4-89, by failing to comply with regulations when visiting a protected area in the country.

#### Commitment:

- **a.** FLAAR Mesoamérica is committed to operating within Guatemala's legal framework and promoting a culture of legality among its members.
- **b.** Legal violations not only compromise the organization's reputation but may also lead to serious legal consequences for those involved.

#### 4. Transparency and Accountability

*Definition:* Transparency involves clarity in decision-making and resource use. Accountability requires that decisions be justified and explained to stakeholders. Examples include:

- Clear and accessible documentation of decisions regarding resource use.
- Open and accessible explanation of decision-making processes to stakeholders.
- Detailed communication about the distribution and use of funds and resources.

#### Commitment:

- **a.** We operate with full transparency in resource management and decision-making.
- **b.** We believe in the importance of accountability to our internal collaborators, external partners, communities, and other stakeholders, ensuring that relevant information is shared appropriately according to the context.

#### 5. Confidentiality

**Definition:** Confidentiality involves protecting sensitive information and ensuring that it is only shared with authorized individuals and in appropriate contexts.

Examples of confidentiality breaches include:

- Disclosing personal or sensitive information without proper consent.
- Sharing unauthorized research data before it is officially made public or published.
- Failing to properly safeguard records of collaborators and project participants.

#### Commitment:

- **a.** We are committed to protecting the sensitive information of our collaborators, associates, and the communities we work with.
- **b.** Confidentiality is a fundamental aspect of maintaining respect and trust in our relationships.
- **c.** All FLAAR Mesoamérica members must maintain the confidentiality of personal data, research, and other sensitive information, complying with current data protection regulations.

#### 6. Integrity in Research

**Definition:** Integrity in research involves conducting studies ethically and rigorously, without falsifying or manipulating data, and respecting ethical principles. Examples of prohibited activities include:

- Manipulating or falsifying results to meet particular expectations or interests.
- Failing to provide appropriate credit to collaborators and entities involved in the research.
- Not obtaining informed consent before conducting research involving individuals or communities.

#### Commitment:

- **a.** We are committed to conducting our research ethically and rigorously, respecting scientific standards and the rights of the communities involved.
- **b.** Data obtained will be handled confidentially and respectfully, and results will be published accurately without distortion.
- **c**. Before conducting field research, we obtain informed consent from all involved parties and adhere to principles of scientific ethics.
- **d.** In any collaborative work, we acknowledge and give credit to all individuals and entities involved who have made significant contributions. We ensure that all parties involved are consulted and that appropriate credit is given.
- **e.** We promote consultations and collaborations with professionals and experts to address specific topics that require more detailed and updated review. This process is carried out without exploiting the cooperation of these professionals, always seeking mutual benefit that values their time and contributions, ensuring the relationship remains respectful and balanced.

#### 7. Diversity and Inclusion

**Definition:** Diversity refers to the variety of personal, cultural, social, and professional characteristics within the team. Inclusion ensures that all individuals have the opportunity to actively participate and be heard. Examples of non-inclusive practices include:

- Denying participation or advancement opportunities due to biases based on gender, race, religion, etc.
- Not promoting diverse thoughts and opinions during meetings and decision-making.
- Overlooking discriminatory practices or behaviors without addressing them.

#### Commitment:

- **a.** We foster an inclusive and diverse environment where all individuals, regardless of ethnicity, gender, religion, or social status, are treated equally and respectfully.
- **b**. We believe diversity enriches our perspectives and strengthens our work.

#### 8. Commitment to the Community

**Definition:** Commitment to the community involves working ethically, respectfully, and responsibly with the communities we collaborate with, ensuring their interests and traditions are respected. Examples of non-compliance include:

- Imposing projects without consulting or involving the local community in decision-making.
- Failing to recognize or value the ancestral knowledge of the communities we work with.
- Ignoring or dismissing community concerns during project planning.

#### Commitment:

- **a.** We are committed to working with respect, sensitivity, and transparency with the communities we collaborate with.
- **b.** We value local knowledge and strive to build trust-based relationships, ensuring that our actions benefit all involved in a fair and equitable manner.
- **c.** We promote the active participation of communities in decision-making processes and ensure that our projects respect and strengthen their cultural identity and traditions.

#### 9. Commitment to Sustainable Development

*Definition:* Sustainable development seeks to meet present needs without compromising the ability of future generations to meet their own. It involves balancing economic growth, social equity, and environmental conservation. Examples of unsustainable actions include:

- Engaging in practices that excessively exploit natural resources without considering long-term impact.
- Failing to properly evaluate the social and environmental effects of activities before implementation.
- Ignoring expert or scientific community input on potential environmental impacts.

#### Commitment:

- **a.** We promote practices that respect the balance between human needs and environmental preservation.
- **b.** Our actions are aimed at sustainable development that ensures the viability of natural resources for future generations.
- **c.** We consider the environmental and social impacts that may arise in our projects, striving to minimize any negative effects.

# Institutional Policies

## **Confidentiality and Data Protection Policy**

All members of FLAAR Mesoamérica are responsible for ensuring that confidential information is handled appropriately and securely. The organization is also committed to providing the necessary tools and training to ensure compliance with this policy.

#### **Objective**

The objective of this policy is to protect the confidential information of FLAAR Mesoamérica, its collaborators, communities, donors, and other stakeholders, ensuring that such information is managed securely and responsibly.

#### Scope

This policy applies to all collaborators, volunteers, consultants, and anyone with access to confidential information related to FLAAR Mesoamérica, including personal, financial, research-related, project-related, and any other sensitive information.

#### **Definition of Confidential Information**

Confidential information is defined as any data, document, or knowledge that is not publicly available and pertains to:

- Personal data of employees, beneficiaries, or community members we work with.
- Financial information of the organization, such as budgets, donations, and expenses.
- Ongoing or completed **research and its findings.**
- **Projects and programs** under planning or development that have not yet been disclosed.
- Contracts, agreements, and legal documents.
- **Third-party information** entrusted to FLAAR Mesoamérica under confidentiality agreements.
- **Property titles, copyrights**, and any other rights related to materials produced during organizational activities.

#### **Ownership of Materials and Rights**

Ownership titles, copyrights, and all rights of any nature over materials produced during the organization's activities are irrevocably and unequivocally assigned to **FLAAR MESOAMÉRICA and FLAAR USA.** This includes research, publications, documents, photographs, videos, designs, software, and any other intellectual products generated by members or contractors of the organization during their tenure or through the use of organizational resources.

#### **Confidentiality Commitment**

Todo miembro de FLAAR Mesoamérica que tenga acceso a información confidencial se compromete a:

- **1. Maintain the confidentiality** of such information and refrain from disclosing it to third parties without the organization's express consent.
- 2. Protect the information against unauthorized access, loss, theft, or misuse.
- **3. Use the information** solely for purposes authorized by FLAAR Mesoamérica.
- **4. Avoid storing or reproducing** confidential documents outside the systems and procedures authorized by the organization.

#### **Exceptions**

Confidentiality obligations may be waived in the following cases:

- When disclosure of the information is expressly authorized by FLAAR Mesoamérica.
- When disclosure is required by law or court order. In such cases, the FLAAR Mesoamérica management must be immediately notified to take appropriate measures.

#### **Duration of Obligation**

The confidentiality obligation will remain in effect during the employment period and for two (2) years following its conclusion, subject to civil and criminal liabilities for any unauthorized disclosure, publication, or partial or complete reproduction of confidential information.

#### **Sanctions for Policy Violations**

Failure to comply with this policy will be considered a serious offense and may result in disciplinary measures, including termination of the employment contract, as well as legal actions if necessary.

## Gender Equality Policy

#### **Objective**

The objective of this policy is to promote gender equality at FLAAR Mesoamérica by ensuring an inclusive and equitable work environment for all collaborators, regardless of their gender.

#### Scope

This policy applies to all collaborators, volunteers, consultants, and anyone participating in the activities of FLAAR Mesoamérica.

#### Definitions

- *Gender Equality:* The equal rights, responsibilities, and opportunities for women and men.
- *Gender Discrimination:* Any distinction, exclusion, or restriction based on gender that aims to or results in undermining or nullifying the recognition, enjoyment, or exercise of human rights and fundamental freedoms.

#### **Principles**

- *Zero Tolerance:* FLAAR Mesoamérica adopts a zero-tolerance policy toward genderbased discrimination.
- *Equal Opportunities:* Ensuring that all collaborators have the same opportunities for development and professional growth, regardless of gender.
- *Pay Equity:* Guaranteeing that there are no wage disparities based on gender for work of equal value.
- *Inclusive Work Environment:* Promoting a workplace where everyone feels valued and respected.

#### Commitment

- *Recruitment and Selection:* Implementing recruitment and selection practices that promote gender equality.
- *Work-Life Balance Policies:* Developing policies that facilitate the balance between work and personal life, such as flexible schedules and parental leave.

#### **Responsibilities**

- *Collaborators:* All collaborators must respect and promote gender equality in their daily interactions.
- *Leadership:* Leaders are responsible for implementing and monitoring compliance with this policy.

#### **Sanctions for Policy Violations**

Failure to comply with this policy will be considered a serious offense and may result in disciplinary actions, including termination of the employment contract, as well as legal action if necessary.

#### **Review and Update**

This policy will be reviewed and updated annually to ensure its effectiveness and relevance.

## **Sexual Harassment Policy**

#### **Objective**

The objective of this policy is to prevent and address sexual harassment at FLAAR Mesoamérica, ensuring a safe and respectful work environment for all collaborators.

#### Scope

This policy applies to all collaborators, volunteers, consultants, and any individual involved in the activities of FLAAR Mesoamérica.

#### Definitions

- *Sexual Harassment:* Any unwanted sexual behavior that affects a person's dignity by creating an intimidating, hostile, degrading, humiliating, or offensive environment.
- *Inappropriate Behavior:* Includes, but is not limited to, sexual comments, advances, unwanted touching, or any other inappropriate sexual conduct.

#### **Principles**

- *Zero Tolerance:* FLAAR Mesoamérica adopts a zero-tolerance policy toward sexual harassment.
- *Respect and Dignity:* All collaborators have the right to be treated with respect and dignity.
- *Confidentiality:* Reports of sexual harassment will be handled with the utmost confidentiality whenever possible.

#### **Procedures**

- *Reporting:* Collaborators who experience or witness sexual harassment must report it immediately to their supervisor.
- *Investigation:* All reports will be investigated promptly and impartially.
- *Corrective Actions:* If sexual harassment is confirmed, appropriate disciplinary measures will be taken, which may include termination of employment.

#### **Responsibilities**

- *Collaborators:* All collaborators must refrain from any behavior that may constitute sexual harassment and report any incidents they witness.
- *Management:* Management is responsible for ensuring compliance with this policy and taking immediate and effective action in response to any reports of sexual harassment.

#### **Sanctions for Policy Violations**

Failure to comply with this policy will be considered a serious offense and may result in disciplinary actions, including termination of the employment contract, as well as legal action if necessary.

#### **Review and Update**

This policy will be reviewed and updated annually to ensure its effectiveness and relevance.

## Budgeting and Financial Planning Policies

#### Objective

The objective of this policy is to establish a clear and effective framework for budgeting and financial planning at FLAAR Mesoamérica, ensuring responsible and transparent financial management.

#### Scope

This policy applies to all departments and collaborators involved in financial management and budget preparation at FLAAR Mesoamérica.

#### Definitions

- *Budget:* A detailed financial plan that projects income and expenses for a specific period.
- *Financial Planning:* The process of defining financial goals, developing strategies, and making decisions to achieve those goals.

#### **Principles**

- *Transparency:* All budgeting and financial planning processes must be transparent and accessible to stakeholders.
- *Fiscal Responsibility:* FLAAR Mesoamérica is committed to using its financial resources efficiently and responsibly.
- *Inclusion:* Involve different departments and collaborators in the budgeting process to ensure that the needs and priorities of the organization are considered.

#### **Procedures**

- Collection of historical financial data and future projections.
- Consultation with departments to identify needs and priorities.
- Development of a draft budget for review and adjustment.
- Final approval of the budget by the General Management.
- Regular review of financial performance against the budget.
- Adjustments to the budget as necessary to reflect changes in financial circumstances.
- Preparation of regular financial reports for management and stakeholders.
- Internal and external audits to ensure the accuracy and integrity of financial reports

#### **Responsibilities**

- *Collaborators:* All collaborators must provide accurate and timely information for budget preparation and financial planning.
- *General Management:* Responsible for overseeing the budgeting process and ensuring compliance with this policy.

#### **Controls and Audits**

Internal controls will be implemented to prevent misuse of funds. Annual external audits will ensure financial integrity and transparency to donors.

#### Fundraising and donation management procedures

Strategies will be established to diversify funding sources, including fundraising campaigns, grants, and corporate donations. Donations will be managed in accordance with legal and ethical regulations.

#### **Sanctions for Violations and Policy**

Failure to comply with this policy will be considered a serious violation and may result in disciplinary measures, including termination of the employment contract, as well as legal actions if necessary.

#### **Review and Update**

This policy will be reviewed and updated annually to ensure its effectiveness and relevance.

## **Reimbursement and Travel Expenses Policy**

#### **Objective**

This policy establishes the guidelines for the reimbursement of expenses incurred during field activities or participation in other events such as exhibitions, workshops, conferences, among others. The purpose is to ensure a transparent, organized, and standardized process.

#### Scope

This policy applies to all collaborators who, in the performance of their duties, incur expenses that must be reimbursed by FLAAR Mesoamérica.

#### **Procedure for Requesting Reimbursement**

#### 1. Submission of Request

Reimbursable expenses must be submitted via email to the following addresses:

- flaar-mesoamerica@flaar.org
- flaaradm@flaar.org

Requests sent through other means or to different email addresses will not be accepted.

#### 2. Documentation of Expenses:

- Each expense must be properly supported with valid **invoices or receipts**, including necessary details such as date, amount, and description of the expense.
- Any reimbursement request lacking proper documentation will be rejected until the corresponding receipts are provided.

#### 3. Submission Deadline:

• Expenses must be submitted **before the last business day of the month** in which the expense was incurred. Requests submitted outside this period will be processed the following month, provided they meet the established requirements.

#### 4. Review and Approval:

• Upon receipt of the request, the administration will review the submitted documents and approve the expenses that meet the eligibility criteria. The organization reserves the right to reject expenses that do not comply with internal policies or lack the necessary documentation.

#### 5. Reimbursement of Amount:

• Approved reimbursements will be made at the end of the current month through the payment method previously agreed upon with the collaborator.

#### Restriccions

- Reimbursement requests sent via other methods than the specified emails will not be processed.
- Reimbursements will not be made without the submission of valid invoices or receipts.
- If the instructions in this policy are not followed, corresponding reimbursements will not be made.

## **Policy on the Use of Illicit Funds**

#### Objective

The purpose of this policy is to prevent the use of illicit funds within the organization and to ensure that all financial resources come from legal and ethical sources, in compliance with current regulations and the principles of transparency and accountability of **FLAAR Mesoamérica.** 

#### Scope

This policy applies to all team members, collaborators, donors, partners, and any person or entity that interacts financially with FLAAR Mesoamérica.

#### **Definition of illicit Funds**

Illicit funds are considered to be resources obtained from illegal activities or activities that violate local, national, or international laws, including, but not limited to:

- Drug trafficking
- Money laundering
- Fraud, corruption, bribery, or extortion
- Financing of terrorist activities
- Any other illegal or criminal activity

#### **General Policy**

FLAAR Mesoamérica is committed to not accepting, using, or benefiting from funds or financial resources obtained through illicit activities. All income must be reviewed, verified, and monitored to ensure that it comes from legal and ethical sources.

#### **Specific Guidelines**

#### 1. Financial Due Diligence:

- Before accepting any donations, grants, or financial support, the organization will conduct background checks and due diligence on the donor or financier. This includes verifying the source of funds to ensure they come from legal sources
- If there is any doubt about the origin of the funds, the organization reserves the right to reject the donation or funding.

#### 2. Prohibition of Illicit Funds:

- Under no circumstances will funds from illegal or illicit activities be accepted. This includes, but is not limited to, donations, financing, in-kind contributions, or any other form of financial support.
- If it is detected that a received fund originates from illicit activities, immediate measures will be taken to return the resources, and the relevant authorities will be notified as required by law.

#### 3. Reporting Suspicious Activities:

- Any team member who identifies or suspects the presence of illicit funds must immediately report it to the executive management or the legal team of the organization.
- FLAAR Mesoamérica will maintain a secure and confidential mechanism for reporting suspicious financial activities.

#### 4. Legal Compliance:

- The organization is committed to complying with all local and international laws and regulations related to illicit financing, money laundering, and anti-corruption efforts.
- If a violation related to illicit funds is identified, full cooperation will be provided with legal and regulatory authorities.

#### **Sanctions**

Failure to comply with this policy by any team member or external collaborator will be considered a serious offense, which may result in disciplinary sanctions including termination from the organization and, if applicable, a report to the relevant authorities.

#### **Review and Updates**

This policy will be reviewed annually to ensure its adequacy and compliance with current regulations, and may be updated as necessary.

