



**CARPO**

Center for Applied Research  
in Partnership with the Orient

# CARPO Code of Conduct

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## Introduction

CARPO's mission to implement independent non-partisan research, consultancy and exchange in partnership with stakeholders from the Orient is enabled through our ethical core values, scientific research standards and a set of guiding principles. Our guidelines apply for our employees, management and executive board and we also expect our partner organizations to commit themselves to these norms. We work on actively upholding our values, and any individual or institution compromising these values can face disciplinary action or be excluded from research projects, events or our institution.

This document, which puts into writing CARPO's long-standing practice and is in conformity with the standards of like-minded organizations as well as with German law, sets forward a Code of Conduct including not only ethical values but also principles of our work culture, environmental standards, anti-corruption rules and a financial policy. It also connects to our *Diversity, Equity and Inclusion Strategy*. We consider this *Code of Conduct* a 'living document'. The policies are not simply distributed and communicated to staff members when they join the organization; they are continually reviewed and, if necessary, revised according to a participatory process that includes the whole CARPO team. Every new employee at CARPO is required to read, understand and sign this document at the beginning of their employment. The assessment of our employees includes their compliance with these standards as well as their engagement in deliberations to further improve them.

Communication about organizational management and its policies should be transparent and the goals set are evaluated annually. CARPO therefore commits to project monitoring and organizational management in light of the principles laid out in this *Code of Conduct* and will reflect on this in its Annual Report.

This document follows a structure where CARPO's core values are first identified in a Code of Ethics. This is followed by and elaborated in paragraphs on CARPO's work culture, and then our environmental, anti-corruption and financial policies.

## Code of Ethics

### **Non-partisanship**

CARPO is an independent and self-governing think tank whose work is based on strict scientific research standards and non-partisanship. It is not affiliated with any political actor or governmental entity. Through our engagement, we aim to participate in public debates, contribute to developing public policy positions and offer policy advice. While this work may be political, it is not partisan; we do not support or oppose any political party, movement, or candidate.

### **Transparency**

CARPO is fully committed to transparency and accountability in its relations with staff, partners, donors and other stakeholders. Therefore, we hold ourselves accountable for our behavior and methodologies as well as our sources and use of funding, working to ensure that our motives are comprehensible. CARPO's basic financial information, governance structure, activities, staff and partnerships shall be open and accessible to public scrutiny by its open publication in our Annual Reports. Besides a narrative account of the organization's activities, our Annual Reports also include a section on CARPO's financial conduct (for more on this, see also the chapters 'Anti-Corruption Policy' and 'Financial Policy').

### **Conflict of Interest**

CARPO, its board members, staff and partners are committed to preventing their private interests to conflict with their duties and strive to ensure that there is no personal, professional, or political gain at the expense of CARPO. It is their responsibility to avoid such conflict, regardless of whether this conflict is actual, potential, or likely to appear as such. Under no circumstances may the staff of CARPO take unfair advantage of their professional position for their personal gain (for more on this, see also the chapter 'Anti-Corruption Policy').

### **Conflict and Context Sensitivity**

CARPO is aware that its activities take place in complex contexts and thus may have unintended consequences – especially in multi-dimensional and unpredictable conflict situations. Following a conflict-

sensitive approach in our work, we aim to gain a sound understanding of the two-way interaction between activities and context. We seek to minimize negative repercussions and maximize positive impacts of intervention in conflict, within our organization's given priorities and objectives. This means following a strict do-no-harm approach and conducting for each of CARPO'S projects thorough Peace and Conflict Impact Assessments.<sup>1</sup>

### **Gender, Diversity and Inclusivity Sensitivity**

In our work for a prosperous and peaceful future for the MENA region, we strive to be as inclusive as possible in our activities when it comes to gender, race, age, class, language, sexual orientation and educational background. We recognize that unequal power relations lead to the exclusion of voices relevant to building a sustainable peaceful future and thus commit to ensuring that gender equity, diversity and inclusivity are mainstreamed into all our work. This is at the heart of the P of CARPO –our partnership with the Orient – and particularly concerns representation of people from the MENA and WANA regions in discussions about these regions. We have therefore developed a *Diversity, Equity and Inclusion Strategy for Events and Projects*.

### **Equal Rights and Non-Discrimination**

At CARPO, we work without any distinction in terms of gender, skin color, religion, disability, age, sexual identity or nationality. We are dedicated to integrity, mutual respect, gender-sensitivity and equal opportunity. This also applies to our behavior towards our colleagues and is demonstrated in the rejection of any discrimination or bullying. We actively promote inclusion and diversity, as reflected in CARPO's *Diversity, Equity and Inclusion Strategy* (for more on this, also see the chapter on 'Work Culture within CARPO').

### **Sexual Harassment**

CARPO adopts a zero-tolerance approach towards sexualized violence, sexual harassment, abuse and exploitation, and is strongly committed to their prevention both within the organization and within the

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<sup>1</sup> This paragraph draws inter alia on resources of the Conflict Sensitivity Community Hub (CSC-Hub): <https://www.conflictsensitivityhub.net> (29.08.2022).

framework of its projects. CARPO provides protection against any sexualized discrimination, sexual harassment and violence – manifested in verbal and non-verbal forms or through physical assaults – by taking the necessary measures (e.g. information, training, sanctions) within its sphere of influence. CARPO recognizes that sexual harassment may occur in unequal relationships (i.e. between a supervisor and employees) and that it may not be possible for the victim to inform the alleged harasser. If a victim cannot directly approach an alleged harasser or prefers not to talk to a superior (designated staff member to receive complaints is Dr. Marie-Christine Heinze, CARPO President), the affected person can approach Dr. Jasmin Khosravie, founding member of CARPO, who has agreed to receive complaints of sexual harassment. Any person found to have sexually harassed another will face disciplinary action, up to and including dismissal from employment or the exclusion of project activities.

### **Confidentiality**

It is the policy of CARPO that its board members and employees must not disclose any confidential information belonging to or obtained through their affiliation with CARPO to any person, including their relatives, friends, and professional associates, unless this information was authorized by CARPO for disclosure. This policy is not intended to prevent disclosure where disclosure is required by law. All details of CARPO's non-disclosure policy are part of an agreement signed with every employee.

### **Working Environment**

CARPO promotes a working environment that values respect, fairness, and integrity. Our work is based on the principles of cooperation and participation. This cooperative working and communication style is a prerequisite for achieving our goals together. CARPO encourages its employees to actively contribute to CARPO's development, promotes an open culture of mutual respect and teamwork, guarantees a good work-life-balance and offers opportunities for personal and professional advancement (for more on this, see 'Work Culture at CARPO').

### **Environmental Sustainability**

At CARPO we recognize the intrinsic value of nature, and that environmental degradation and climate change are global threats with implications for generations to come. CARPO is aware of its responsibilities

in this regard and aims for an environmentally sustainable conduct in all its activities. We are committed to minimizing the environmental impact of our operations and, whenever possible, balancing it with the necessities to fulfil our goals. Environmental issues and climate change as topics are mainstreamed throughout all our activities and reflected in the organization's outputs and publications. Wherever possible, CARPO allocates funds or capacities for environmental topics (for more on this, see chapter 'Environmental Policy').

## Work Culture Within CARPO

### Basic Principles

The work of CARPO is based on the principles of cooperation and participation. The cooperative working and communication style is a prerequisite for teamwork to achieve our set goals together. The whole CARPO team is involved in the organizational process by calling for and promoting discussions and reflection, strategic proposals and professional support. We encourage all team members to further develop themselves and the organization, and to contribute to its long-term strategies. Sincerity and integrity are the basis of our actions.

### Equal Treatment and Respect

CARPO models and advocates for tolerance, equal treatment and diversity. This applies to all areas, be it age, disability, origin, gender, political stance based on the German Basic Law, religion or sexual orientation. We actively promote inclusion and diversity, which is also reflected in CARPO's *Diversity, Equity and Inclusion Strategy*. Every single person can contribute and is called upon to live an atmosphere of respectful and appreciative togetherness and to use non-discriminatory, non-violent and gender-equitable language. Constructive conflict management is part of our team dynamic and there is room to express constructive criticism in an appropriate way. We encourage training and regular reflection on this matter.

### Human Resources / Staff

Employees, partners, consultants, relevant service providers and volunteers are carefully selected according to their professional and personal characteristics. The on-boarding of new employees includes an explanation of the professional and ethical standards they have to follow.

Employees are generally selected through a tendering process. The selection process for consultants will always be made transparent or regulated by a tendering process.

CARPO's salaries for project staff are based on those paid in the public sector in Germany (e.g. universities). Thus, CARPO staff is usually paid following the German *Tarifvertrag für den öffentlichen Dienst* (TVöD) [Collective Agreement for Public Service]. TVöD levels of payment are based on academic degree, work experience, seniority and responsibilities and are transparently communicated.

### **Support for Professional and Individual Development**

At CARPO we want to make sure that our team members can grow and thrive as individuals, as well as workers. Furthermore, we recognize that successfully achieving our organizational goals and objectives is directly related to the quality of our staff and an encouraging working environment. Therefore, CARPO is committed to promoting the skills, knowledge, personal development and commitment of all team members.

### **Work-Life Balance, Family-Friendliness and Work Environment**

At CARPO we aim to offer an encouraging work environment. Thus, a time-conscious work culture is supported that not only enables flexible times for care work, but also leaves enough space during working hours for high-quality and healthy work, and time slots for regeneration as well as reflection and communication.



## Environmental Policy

CARPO acknowledges that climate change is a real, scientifically measurable phenomenon, with human activities as the main cause. Thus, CARPO recognizes the centrality of combating further environmental destruction as a global humanitarian task. CARPO accepts that it must work to preserve the environmental sustainability of the planet at all levels of its operations.

CARPO aspires to minimize its impact on our environment and maximize the efficient and sustainable use of resources. This includes eco-conscious behavior in our daily actions, as well as taking up environmental issues and mainstream related topics in our research and project activities.

We strive to achieve this by increasing communication and awareness of our efforts in accordance with this policy and fostering responsible environmental behavior amongst staff, partners and stakeholders at all levels.

With this Environmental Policy we aim to set the guidelines for an environmentally sound and sustainable conduct of our organization. The first part lays out the four general principles that shall guide our endeavors, the second part describes three key areas where CARPO aims for more sustainable behavior, and the third part deals with the topic of sustainability as such and in how far it is mainstreamed in all CARPO activities.

### Basic Principles

- ❖ CARPO commits to the sustainability principle of avoid, reduce, reuse and recycle.
- ❖ CARPO complies with and exceeds all relevant regulatory requirements and environmental laws.
- ❖ CARPO incorporates environmental factors into its strategic decisions and project planning.
- ❖ CARPO increases employee awareness and provides regular training on environmental issues and climate change.
- ❖ CARPO continually improves and monitors its environmental performance. This is reflected upon in CARPO's Annual Report.

### Key Areas of Internal Sustainability Promotion

CARPO has thus identified three key areas in which sustainability is further promoted in our organization:

#### ❖ Office management

At CARPO we aim at using resources responsibly, based on the principles of:

- Avoiding
- Reducing
- Reusing and recycling
- Replacing sustainably
- Compensating

These principles are the basis for our office supply acquisition and the arranging of our working environment.

#### ❖ Travel arrangements

We aim at reducing high emission travel wherever possible and thus encourage staff, partners and participants to use emission-free travel options on trips throughout Europe and wherever possible. If no emission-free option is available, efficiency of travel and carbon compensation are key priorities.

#### ❖ Events

Before and during the planning and implementation of events, CARPO commits to including sustainability as an important factor. Thus, wherever possible, events are conceptualized to be environmentally sustainable and participants are also encouraged to take this into consideration for their travel and stay.

### **Sustainability Mainstreaming**

CARPO acknowledges that beside an internal reflection on climate change and its impact on our work, the topic is a global issue and needs to be tackled beyond the organization. Thus, CARPO commits to including climate change and sustainability goals wherever suitable into our actions. Environmental issues are an integral part of CARPO's areas of research and are included wherever possible in its projects and events. Further, we commit to supporting research on this topic through curating the CARPO Sustainability Series which aims to contribute to the slowly growing but still quite marginal research on sustainability in the Middle East and North Africa.

## Anti-Corruption Policy

CARPO's core identity is based on respectful and equal partnerships with stakeholders. This includes the maintenance of a culture of honesty and high administrative, financial and academic ethics within CARPO, as well as in the relationship with our partners from whom CARPO expects equally high standards.

Corruption is defined as the misuse of entrusted power for private gain. CARPO does not accept corruption in any of its forms, neither by its employees nor by its cooperation partners. Corruption threatens good governance, sustainable development, democratic process, and fair business practices. Bribery and corruption can aggravate conflict and insecurity and endangers the livelihoods of people around the world.

CARPO's Executive Board is aware that cases of fraud and corruption can seriously damage its reputation and future existence. The checks applied on all ongoing projects are thus particularly high. Possible risks of fraud and corruption for every project are regularly assessed and raised within our organization as well as with our respective partners. Our Anti-Corruption Policy<sup>2</sup> sets out CARPO's principles, procedures and guidance to live up to its responsibilities to donors, partners and beneficiaries by avoiding corruption and to ensuring that funds are spent correctly.

### 1 Purpose

1.1 This anti-corruption policy exists to set out the responsibilities of CARPO and those who work for us in regard to observing and upholding our zero-tolerance position on bribery and corruption.

1.2 It also exists to act as a source of information and guidance for those working for CARPO. It helps them recognize and deal with bribery and corruption issues, as well as understand their responsibilities.

### 2 Scope

2.1 This anti-corruption policy applies to all employees (whether temporary, fixed-term or permanent), associate fellows, consultants, contractors, trainees, seconded staff, home workers, casual workers, agency

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<sup>2</sup> This paragraph is based on a template provided by High Speed Training: [http://hub.highspeedtraining.co.uk/wp-content/uploads/2016/09/anti\\_bribery\\_corruption\\_policy.pdf](http://hub.highspeedtraining.co.uk/wp-content/uploads/2016/09/anti_bribery_corruption_policy.pdf)

staff, volunteers, interns, agents, sponsors or any other person or persons associated with us (including third parties), or any of our subsidiaries or their employees, no matter where they are located (within or outside of Germany). The policy also applies to officers, trustees, board, and/or committee members at any level.

2.2 In the context of this policy, 'third party' refers to any individual or organization CARPO meets and works with. It refers to actual and potential cooperation partners, suppliers, distributors, business contacts, agents, advisers, and government and public bodies – including their advisers, representatives and officials, politicians, and public parties.

2.3 Any arrangements CARPO makes with a third party is subject to clear contractual terms, including specific provisions that require the third party to comply with the principles and procedures laid down in this document.

### **3 Definition of Corruption and Bribery**

Corruption is defined as the misuse of entrusted power for private gain. Corruption includes bribery, fraud, embezzlement and extortion. In the following sections the term bribery is defined in more detail.

3.1 Bribery refers to the act of offering, giving, promising, asking, agreeing, receiving, accepting, or soliciting something of value or of an advantage so to induce or influence an action or decision.

3.2 A bribe refers to any inducement, reward, or object/item of value offered to another individual to gain commercial, contractual, regulatory, or personal advantage.

3.3 Bribery is not limited to the act of offering a bribe. If an individual is on the receiving end of a bribe and they accept it, they are also breaking the law.

3.4 Bribery is illegal. Employees must not engage in any form of bribery, whether it be directly, passively (as described above), or through a third party (such as an agent or distributor). They must not bribe a foreign public official anywhere in the world. They must not accept bribes in any degree and if they are uncertain about whether something is a bribe or a gift or act of hospitality, they must seek further advice from CARPO's Executive Board.

### **4 What is and What is NOT Acceptable**

4.1 This section of the policy refers to four areas:

- ❖ Gifts and hospitality
- ❖ Facilitation payments
- ❖ Political contributions
- ❖ Charitable contributions

4.2 Gifts and hospitality

CARPO accepts normal and appropriate gestures of hospitality and goodwill (whether given to/received from third parties) so long as the giving or receiving of gifts meets the following requirements:

- ❖ It is not made with the intention of influencing the party to whom it is being given, to obtain or reward the retention of a business or a business advantage, or as an explicit or implicit exchange for favors or benefits.
- ❖ It is not made with the suggestion that a return favor is expected.
- ❖ It is in compliance with local law.
- ❖ It is given in the name of the organization or company, not in an individual's name.
- ❖ It does not include cash or a cash equivalent (e.g. a voucher or gift certificate).
- ❖ It is appropriate for the circumstances (e.g. giving small gifts around Christmas or as a small thank you to an organization or any other actor for helping with a large project upon completion).
- ❖ It is of an appropriate type and value and given at an appropriate time, taking into account the reason for the gift.
- ❖ It is given/received openly, not secretly.
- ❖ It is not selectively given to a key, influential person, clearly with the intention of directly influencing them.
- ❖ It is not above a certain excessive value, as pre-determined by the CARPO's Executive Board (usually a limit of 20 EUR).
- ❖ It is not offered to, or accepted from, a government official or representative or politician or political party, without the prior approval of CARPO's Executive Board.

4.3 Where a recipient has reason to believe it would be inappropriate to decline the offer of a gift, the gift may be accepted so long as it is declared immediately to CARPO's Executive Board, who will assess the circumstances.

4.4 CARPO recognizes that the practice of giving and receiving business gifts varies between countries, regions, cultures and religions, so definitions of what is acceptable and not acceptable will inevitably differ for each.

4.5 As good practice, gifts given and received should always be disclosed to CARPO's Executive Board. Gifts from suppliers must be disclosed.

4.6 The intention behind a gift being given/received should always be considered. If there is any uncertainty, recipients are encouraged to seek the advice of CARPO's Executive Board.

#### 4.7 Facilitation payments and kickbacks

CARPO does not accept and will not make facilitation payments of any nature. We recognize that facilitation payments are a form of bribery that involves expediting or facilitating the performance of a public official for a routine governmental action. We recognize that they tend to be made by low level officials with the intention of securing or speeding up the performance of a certain duty or action.

4.8 CARPO does not allow kickbacks to be made or accepted. We recognize that kickbacks are typically made in exchange for a business favor or advantage.

4.9 CARPO recognizes that, despite our strict policy on facilitation payments and kickbacks, employees may face a situation where avoiding a facilitation payment or kickback may put their/their family's personal security at risk. Under these circumstances, the following steps must be taken:

- ❖ Keep any amount to the minimum.
- ❖ Ask for a receipt, detailing the amount and reason for the payment.
- ❖ With or without a written receipt, create a separate written record of the transaction.
- ❖ Report this incident to your project manager and CARPO's Executive Board.

#### 4.10 Political contributions

CARPO will not make donations, whether in cash, kind, or by any other means, to support any political parties or candidates. We recognize to do such may be perceived as an attempt to gain an improper advantage.

## 5 Staff Responsibilities and Sanctions

5.1 As a member or staff of CARPO, you must ensure that you read, understand and comply with the information contained within this policy, and with any training or other anti-bribery and corruption information you are given.

5.2 All staff and project partners are equally responsible for the prevention, detection, and reporting of bribery and other forms of corruption. They are required to avoid any activities that could lead to, or imply, a breach of this anti-corruption policy.

5.3 If you have reason to believe or suspect that an instance of bribery or corruption, as defined by this policy, has occurred or will occur in the future, you must notify CARPO's Executive Board. Should suspicion arise that CARPO's Executive Board is not impartial to the pertinent case of possible bribery or corruption, you should inform CARPO's Associate Fellow Dr. Sarah Dusend.

5.4 If any employee breaches this policy, they will face disciplinary action and could face dismissal for gross misconduct. CARPO has the right to terminate a contractual relationship with an employee if they breach this anti-corruption policy.

5.5 Should suspicion arise that a CARPO project partner is involved in any kind of corrupt activity, CARPO's Executive Board will immediately discuss it with the respective partner and open an internal investigation. As long as there is an ongoing corruption investigation, no payments will be made to the partner. Any proof of gross misconduct will lead to the immediate termination of the cooperation between CARPO and the respective partner.

## **6 What Happens if I Need to Raise a Concern?**

6.1 This section of the policy covers three areas:

- ❖ How to raise a concern
- ❖ What to do if you are a victim of bribery or corruption
- ❖ Protection

6.2 How to raise a concern

If you suspect that there is an instance of bribery or corrupt activity occurring in relation to CARPO, you are encouraged to raise your concerns at as early a stage as possible. If you're uncertain about whether a certain action or behavior can be considered bribery or corruption, you should speak to your project manager and the Executive Board. Should suspicion arise that CARPO's Executive Board is not impartial to

the pertinent case of possible bribery or corruption, you should inform CARPO's Associate Fellow Sarah Dusend.

6.3 CARPO will familiarize all employees with its whistle-blowing procedures so that employees can vocalize their concerns swiftly and confidentially.

6.4 What to do if you are a victim of bribery or corruption?

You must tell the Executive Board as soon as possible if you are offered a bribe by anyone, if you are asked to make one, if you suspect that you may be bribed or asked to make a bribe in the near future, or if you have reason to believe that you are a victim of another corrupt activity.

6.5 Protection

If you refuse to accept or offer a bribe or you report a concern relating to potential act(s) of bribery or corruption, CARPO understands that you may feel worried about potential repercussions. CARPO will support anyone who raises concerns in good faith under this policy, even if investigation finds that these concerns were misplaced.

6.6 CARPO will ensure that no one suffers any detrimental treatment as a result of refusing to accept or offer a bribe or other corrupt activities or because they reported a concern relating to potential act(s) of bribery or corruption.

6.7 Detrimental treatment refers to dismissal, disciplinary action, threats, or unfavorable or discriminatory treatment in relation to the concern the individual raised.

6.8 If you have reason to believe you've been subjected to unjust treatment or retaliation as a result of a concern or refusal to accept a bribe, you should inform your project manager and CARPO's Executive Board immediately.

## **7 Training and Communication**

7.1 CARPO will provide training on this policy as part of the induction process for all new employees. Employees will be asked upon initial employment to formally accept that they will comply with this policy, and will also receive regular, relevant training on how to adhere to this policy.



7.2 CARPO's anti-bribery and corruption policy and zero-tolerance attitude will be clearly communicated to all suppliers, contractors, cooperation partners, and any third parties at the outset of business relations, and as appropriate thereafter.

7.3 CARPO will provide relevant anti-bribery and corruption training to employees, cooperation partners, etc. when we feel their knowledge of how to comply with the policy at hand needs to be enhanced. As good practice, all projects should provide their staff with anti-bribery training where there is a potential risk of facing bribery or corruption during work activities.

## **8 Record Keeping**

CARPO will keep detailed and accurate financial records and will have appropriate internal controls in place to act as evidence for all payments made. We will declare and keep a written record of the amount and reason for hospitality or gifts accepted and given and understand that gifts and acts of hospitality are subject to managerial review.

## **9 Monitoring and Reviewing**

9.1 CARPO's Executive Board is responsible for monitoring the effectiveness of this policy and will review the implementation of it on a regular basis. They will assess its suitability, adequacy, and effectiveness.

9.2 Internal control systems and procedures designed to prevent bribery and corruption are subject to regular audits to ensure that they are effective in practice.

9.3 Any need for improvement will be applied as soon as possible. Employees are encouraged to offer their feedback on this policy if they have any suggestions for how it may be improved. Feedback of this nature should be addressed to CARPO's Executive Board.

9.4 This policy does not form part of an employee's contract of employment and CARPO may amend it at any time so to improve its effectiveness at combating bribery and corruption.

## Financial Policy

The purpose of financial management in the operation of all CARPO activities is to fulfill the organization's mission in the most effective and efficient manner and to remain accountable to stakeholders, including members, the Advisory Board, project partners, funders and staff. In order to accomplish this, CARPO commits to providing accurate and complete financial data for internal and external use by the Executive Board. CARPO's financial policy clarifies the roles, authority and responsibilities for essential financial management activities and decisions.<sup>3</sup> This financial policy serves as a guideline for CARPO's Executive Board, Advisory Board, staff and any third party cooperating with the organization.

The policy includes the following sub-sections:

- ❖ General Financial Policy
- ❖ Fixed Assets Policy
- ❖ Procurement Policy

### 1 General Financial Policy

#### 1.1 Fund Receipt

##### 1.1.1 Sources of Funds

CARPO receives funds from the following sources:

- ❖ Funding by non-governmental organizations and institutions, government agencies or individuals for the implementation of projects;
- ❖ Income from short term professional services and consultancy assignments undertaken by CARPO;
- ❖ Donations received from philanthropic organizations and individuals.

##### 1.1.2 Signatories to Bank Transfers

Members of CARPO's Executive Board will be signatory to CARPO's bank transfers. However, any bank transfer of more than 10,000 EUR requires the approval of two Executive Board members. The procedures are regulated by CARPO's bylaws. If certain project contexts require regular transfers exceeding the aforementioned limit, exemptions will be fixed in writing to ensure a smooth project implementation.

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<sup>3</sup> This paragraph is based on a template provided by *Funds for NGOs*.

### 1.1.3 Types of Accounts

The following three types of accounts will be maintained by CARPO:

#### (1) Main Account

All income accrued to CARPO will be deposited in the Main Account. The payment of salaries and general costs related to administration will run through this account. Members of CARPO's Executive Board are authorized to operate the bank account.

#### (2) Project Accounts

In its financial bookkeeping CARPO assigns individual costs centers for all its projects. If required, CARPO will open separate bank accounts for individual projects.

#### (3) Petty Cash Fund

A petty cash fund of 500 EUR is kept to cover payments not exceeding 200 EUR. Cash payments exceeding this limit need prior approval by two Executive Board members. Each payment has to be validated by a receipt.

The President and/or the other CEO will ensure proper handling of the petty cash fund through unannounced random checks from time to time.

## 1.2 Fund Disbursement

### 1.2.1 Expenditure control procedures

(1) As regards donor funding, there are usually clear guidelines for the use of funds in individual budget lines (e.g. maximum sums, obtaining offers, etc.). The project-related expenses are spent accordingly, per donor rules and regulations communicated to the project team. If anything is unclear, the CARPO staff responsible for general financial management will be consulted immediately.

(2) For any project related payment, the factual correctness of an invoice will be checked and confirmed within the project.

(3) Invoices are then passed on to the Executive Assistant for payment. He/she checks the invoices for factual and mathematical correctness once more before the payment is entered in the online banking system.

4) The approval of each payment is then made by one CEO, after an additional check.

5) At certain times, mostly in the course of interim reports or final project reports, all payment transactions in a project are checked again using the continuously maintained voucher lists.

All payments must be made either by bank transfers, CARPO's credit card or, if necessary, in cash according to the cash payment regulations mentioned above.

## 1.2.2 Payment by Bank Transfers

### 1.2.2.1 Payment for Purchases

Payment against purchases exceeding 200 EUR shall be made by bank transfers or by CARPO's credit card.

### 1.2.2.2 Payment for Services Rendered

#### (1) Payments for Staff Salaries

##### a. Payment calendar

Staff salaries are paid within five days before the completion of the month. Individual bank money-orders are to be issued to the employee concerned.

##### b. Staff payroll

Staff payroll (salary sheet) is prepared by the Tax Accountant as the basis of payment. The staff payroll contains information on the employees' basic salary for the month, allowances if any, deductions and net salary payable. The staff payroll is checked by the Executive Assistant and approved for payment by one CEO.

For travel purposes, CARPO staff may be given cash advances for expenses covered on official trips. A request for a cash advance is prepared by the personnel concerned, checked by the Executive Assistant and approved for payment by one CEO. All cash advances for travel are to be liquidated within a week following the completion of the trip.

##### c. Tax deduction at source

CARPO will deduct tax at source where applicable as per government rules.

#### (2) Payment for Contractual Services

Payment for contractual services is done through bank transfers. The schedule of payment depends on the Terms of Reference (TOR) agreed upon by the personnel concerned and CARPO. Payments are covered by a Request for Payment Form, checked by the Executive Assistant and approved for payment by one CEO.

## 1.2.2 Procedures for Fund Disbursements

All requests for payments are to be made using the appropriate forms. Requests for payments are to be properly substantiated with bills/receipts and essential documents. Requests for payments are prepared by project staff, checked by the Executive Assistant and approved for payment by one CEO (see above).

### 1.3 Book Keeping and Accounting

#### 1.3.1 Book Keeping

The recording system of CARPO's financial transactions allows monitoring bank balances, status of funds receipts and expenditures, and a comparative statement of budget vs. actual expenditure on a regular basis. CARPO will maintain records of fixed assets, petty cash disbursements, supplies, inventory, and the use and maintenance of office equipment.

#### 1.3.2 Accounting

The following sets of financial reports will be prepared by CARPO:

- a. Regular financial reports will be prepared for review by each individual project manager of CARPO's specific projects as well as of its core activities. This regular report will be reviewed by the Executive Assistant and approved by one CEO. Financial reports to donors will be submitted as prescribed in the agreement between donors and CARPO.
- b. The Annual Balance Sheet and Statement of Income and Expenditures will be prepared for each fiscal year by CARPO's tax accountant firm.

### 1.4 Auditing

As per the German Association Law, a controller from within the organization (but not a member of the Executive Board) checks CARPO's financial performance on a yearly basis as per CARPO's constitution. If required by the donor, external auditing is conducted for individual projects.

## **2 Fixed Assets Policy**

### 2.1 Purpose

To carry out its activities, CARPO needs material resources. The quality of these resources is dependent upon how they are used. Material resources are in large part durable goods, which need to be well-managed to be maintained in good condition. These goods include stationary, tables, chairs, shelves, computers and related accessories. The Fixed Assets Policy will aim for:

- ❖ Precise identification of goods that are part of the asset base;

- ❖ Sensible and sustainable use of goods;
- ❖ Periodic taking of physical inventory;
- ❖ Effective maintenance of goods and replenishment of goods when required.

## 2.2 Procedures

At CARPO, the management of material resources is the responsibility of one of the CEOs or a staff appointed for this task. The procedures involved in managing these resources are:

- ❖ Receiving and recording goods
- ❖ Using goods properly
- ❖ Maintaining goods
- ❖ Taking inventory of goods
- ❖ Disposing of goods.

Material resources are managed by means of records or files.

## 3 Procurement Policy

### 3.1 Purpose

The purchase of goods and services is necessary for the smooth operation of CARPO. The aim of the internal control system for the supplying of goods and services is to ensure orders are handled by individuals having skills to evaluate what purchases are required from suppliers offering the best deals; to ensure purchases made do not exceed the budget provided; and to ensure purchased goods and services conform with the quantity and price specified in the order as well as with CARPO's environmental sustainability policy.

### 3.2 Methodology

CARPO follows certain methods in purchasing goods, equipment and services required for the needs of the organization or its projects. Use of competitive bidding shall be a priority practice. The first criterion in choosing a supplier shall be the lowest bid. However, if a supplier does not provide the required level of service or an adequate guarantee, then other criteria shall also be considered. CARPO shall specify in the purchase file the reasons the lowest bid was not chosen.

- ❖ For purchases less than 500 EUR, a price survey by telephone or online of two suppliers will be sufficient for determining the supplier.
- ❖ For purchases above 500 EUR, a quotation/invoice shall be obtained from three suppliers.

❖ Purchases from a sole source shall be explained in the purchase file.

The purchase file shall contain all the documents pertaining to each transaction: i.e. the purchase requisition, quotations, contact information of suppliers purchase contracts or orders, invoices, delivery slips and any other pertinent documents.

Purchase files shall be saved in a general folder. If applicable, purchase files shall also be saved in the individual project folder.

If donor regulations require particular procedures for procurement as part of their project funding agreements, these shall apply.



**CARPO**

Center for Applied Research  
in Partnership with the Orient

# CARPO Diversity, Equity and Inclusion Strategy

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## Introduction

The CARPO team supports the equal integration of all parts of society into its projects and activities, and endorses the view that mirroring all parts of societies and working in diverse groups and settings offers value for our work. It acknowledges that such parity is not immanent and requires fostering in our daily work, as well as offering additional support to otherwise underrepresented groups.

The operative region of CARPO poses several specific issues concerning diversity-sensitive work, often featuring complex intersectional, social and political identifications. Recognizing that unequal power relations lead to the exclusion of voices relevant to building a sustainable peaceful future, we thus commit to ensuring that gender equity, diversity and inclusivity are mainstreamed into all our work. In order to achieve this objective, this *Diversity, Equity and Inclusion (DE&I) Strategy* is CARPO's toolkit to achieve greater inclusiveness. The document is considered an active document, open to constant revision.

*The Diversity, Equity and Inclusion Strategy* was initially developed in cooperation with Stimson Europe, to create a gender- and diversity-sensitive base for cooperative projects and activities.

## CARPO DE&I Pledges

If the below stated pledges are not fulfilled, a written justification needs to be shared with the team, internally reflected on in the final reporting and, if suitable, shared with the donors. A template is attached in appendix 3. The document is revised by the team biannually.

- ❖ The team does **not endorse single gender panels (excluding the moderator)**. Hence, the team and its members will not appear on, host or organize such panels. CARPO-organized panels will aim for the following.
  - Panels will reflect a 50% gender balance.
  - Panels are to take into account other diversity criteria.
  - Each panelist is to receive the same amount of speaking time, regardless of their gender, seniority or background.
  - Panelists will be contacted at least three weeks in advance for online settings and six weeks in advance for offline settings.

Event	Time in advance
Online events	3-4 weeks
Events in Europe	6 weeks (in person)
Events in the region	6 weeks (in person)

- ❖ The team commits to **design gender and diversity-sensitive projects and activities.**
  - During the planning of events and projects, the topics of gender and diversity should serve as constant points of reference and are included throughout the planning discussions.
  - The team appoints one team member as the 'awareness raising ombudsperson' to ensure the application and implementation of the 'Diversity, Equity and Inclusion (DE&I) Table'.
  - Project activities need to reflect a 50% gender balance and take other diversity criteria into account by consideration of the DE&I Table.
  - Project activities need to be planned in advance to enable a diverse body of participants. For this, specific timelines need to be developed and adhered to by the team.
  - The definition of a stakeholder is adapted to allow for more diversity in participation (by branching out from government organizations).
  
- ❖ The team commits to **support and increase the visibility of its female and other diversity participants.**
  - Ideas and inputs submitted by women, people of color, early career experts and non-English speaking participants need to be encouraged and intentionally referenced during meetings and at events in an appropriate manner.
  - In case participants representing specific diversity criteria could not participate, team leaders need to explain why not, both orally at the event and, if suitable, in the written project report.
  - Women, people of color, early career experts and people from the region are given first preference in Q&A at events.
  - Two activities per year focus on issues relating to the gender, ethnic, or cultural dimensions of our work.
  - Costs for translation and interpretation are included in project budgets.
  
- ❖ The team intends to continually **expand its existing network** to better reflect diversity criteria.
  - Inclusive outreach activities are conducted, specifically targeting women, people of color, early career experts and different socioeconomic backgrounds.

- Existing contacts should be mined for recommendations regarding other experts in their field, with a special focus on women.
  - In-depth research prior to each event will be conducted to build a database of MENA female experts, stakeholders, decision makers and civil society activists.
  - Social media is to be used as a medium to expand networks and include female experts and/or other diversity groups.
  - Public events and activities need to be announced through different online channels, including websites, Twitter channels, Facebook pages, newsletters, etc., at least two weeks in advance.
  - At least two outputs and/or events per year are generated in collaboration between team members and female and early career experts from the region.
- ❖ The team commits to **increasing the visibility of its female and early career staff members** and to **improve its own awareness** and education on gender and diversity issues.
- Team members need to participate annually in suitable trainings and educational events, either internally or externally. Funding for such trainings will be provided, dependent on donor policy.
  - Free DE&I resources can be used to conduct trainings, discussions and other awareness raising activities.
  - Female staff members and early career experts are encouraged to publish at least one single-author article and/or moderate one panel per year.
  - Outreach missions will be conducted with a gender-balanced team whenever possible.
  - Balance of teams is achieved in communication with donors/ stakeholders.

## Checklists for DE&I-sensitive Event and Project Planning

### Prior to an Event / Project

#### *Use of language in conceptualizing event and project*

- ❖ All staff should learn and understand how language can perpetuate bias and discrimination and hence, use language in a sensitive manner.
- ❖ Everyone should ensure language does not become 'othering' by taking care to reflect nuances among groups.

#### *Early planning and good timelines*

- ❖ In order to enable a diverse body of participants, the team needs to establish activity specific timelines and adhere to them. In general, activities need to be announced at least two weeks in advance. (This

takes findings into account that, generally speaking, women need more time to prepare for events and/ or participation in projects). It is therefore important to allow adequate time for the planning and outreach.

- ❖ The team will internally share contacts and responsibilities in order to enable smooth and timely organization and coordination.
- ❖ Briefing notes will be provided well in advance of the event, with background information on the event and participants, an event schedule, notes on expectations, ground rules (e.g. the maximum time allowed for each speaker).
- ❖ Mechanisms should be in place to report incidents before, during or after an event; as well as protocols for how to follow up in a meaningful way, focusing on supporting the person who has reported the incident.

#### *Find the right contacts and enable a more diverse and balanced participation*

- ❖ The team will work to expand networks in the region by investing funds to travel in gender-balanced teams to the region and building further relations with universities, think tanks and other relevant organizations.
- ❖ The team will use crowdsourcing to ask existing contacts and networks to identify as yet unknown female and early career experts.
- ❖ The definition of a stakeholder is adapted to allow for more diversity in participation (by branching out from government organizations).
- ❖ The team will invest time in doing research, such as via social media to broaden our network, and keep an updated database of female and early career experts.

#### **During the Event / Project**

- ❖ When it comes to balancing diversity input during events and conferences (senior-junior, male-female, etc.), the moderator is to make sure to call upon all participants and ensure equal space for contributions in the discussion (appropriate speaking time, balance of speakers, balance of views).
- ❖ The event team will ensure that the set-up constitutes a comfortable and enabling environment for all participants (including sufficient interpretation) throughout the entire event, including the side events.
- ❖ All participants and staff members will be equally and appropriately introduced (name, affiliation, background and expertise).

- ❖ At the start of the Q&A, as often as possible, the moderator should call on a woman to ask the first question. ([Studies](#) show that when a woman is the first person called on during a Q&A, more women are likely to then join the discussion than if a man is first to speak.)
- ❖ Guidance will be provided to the moderator on how to handle unwanted situations, e.g. an audience member asks an inappropriate question, takes up too much time, and other red flags.
- ❖ As part of a general communication strategy towards participants that welcomes constructive feedback, a special contact person will be designated and introduced as the liaison for participants to report any inappropriate behavior. The reporting participant and incident is also to be mentioned in the logistics sheet.

## After the Event / Project

### *Debrief*

- ❖ After workshops and at the end of projects, the team will conduct proper debrief meetings following the debrief guidelines, discussing organizational aspects, content related aspects and DE&I related aspects according to the respective event and emphasis of the meeting.
- ❖ These debrief meetings will occur within a month post-event or end of project, to reflect on best practices and the diversity of attending participants.

### *Use of language in reporting*

- ❖ If quotations are used throughout a publication, a balance of quotes from all represented backgrounds is to be ensured, to the greatest practical extent.
- ❖ Publications will be made available in the languages of the countries/ regions they concern.

# Appendix 1: DE&I Table

	Age	Family Situation	Gender	Disability	Socioeconomic position	Int. History / Discrimination	Sexual Orientation	Religion	Experience (of Discrimination)	Organizational Specific Criteria	Nationality	Practical Measures
Topic												
Diverse Staff												
Venue												
Time, Schedule												
Announcement												
Catering												
Budget, Price Range												
Implementation												

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## Appendix 2: Debrief Guidelines

### Content-related Aspects

- ❖ Content structure
  - Were guiding questions looked at?
  - What are new/future topics and questions?
  - Was the time setting appropriate?
- ❖ Participants
  - Did the participants correspond with the topic?
  - Were the DE&I criteria met?
  - Red flags: type and resolution
  - Justification if diversity criteria could not be met
- ❖ Reflections on positive and negative aspects, as well as possible best practices

### Organizational Aspects

- ❖ Planning
  - What was the planning process? (Division of tasks, communication, timeline, etc.)
  - Did the timeline enable everyone to participate?
- ❖ Execution
  - How was the organizational execution? (Venue, catering, team size and composition, division of tasks, etc.)
- ❖ Make sure to inform communication teams of any publications, etc.
- ❖ Reflections on positive and negative aspects, as well as possible best practices

### Financial Aspects

- ❖ Finances during event
  - Submit bills (hotel, restaurants, transfer costs, copy costs, per diems, etc.)
  - Hand in travel reimbursement forms
  - Hard cash (tips, etc.)
  - Participant number during dinners, calculate team costs
  - Hotel costs, calculate team costs
  - Budget variance analysis

- ❖ Travel costs finances
  - Table of all travel costs
  - Submit all relevant travel bookings
  - Justify booking changes
- ❖ Reflections on positive and negative aspects, as well as possible best practices



## Appendix 3: Diversity, Equity and Inclusion Explanation Form



### DIVERSITY, EQUITY AND INCLUSION EXPLANATION FORM

**Activity:** *Example: IAN workshop on economic relations with participants from Iraq, Jordan and Turkey. Amman, 13.09.2022.*

**DE&I Goal:** *Example: 50% female participation, approx. 20 participants in total*

**Deviation from DE&I Goal:** *Example: Only 30% female participation: Only six of the 20 participants were female experts*

**Explanation:** *Example: Although intensive research was undertaken, it was difficult to identify female experts willing and able to participate in the workshop. In addition, two female speakers cancelled on short notice.*

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Date

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Signature