

CONSOLIDATED MINIMUM REQUIREMENTS FOR THE IMPLEMENTATION OF THE BASIC PRINCIPLES OF GOOD GOVERNANCE FOR NOCs

THEME 1: Vision, Mission and Strategy

#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements/expectations for NOCs
1	Vision, Mission, Strategy	<ul style="list-style-type: none"> ➤ The vision and overall goals of the organisations have to be clearly defined and communicated. ➤ The mission should include: <ul style="list-style-type: none"> • Development and promotion of sport through non-profit organisations • Promotion of the values of sport • Organisation of competitions • Ensuring a fair sporting contest at all times • Protection of the members and particularly the athletes • Solidarity • Respect for the environment. ➤ The strategy is to be aligned with the vision and regularly adapted to the environment. ➤ The strategy of sporting organisations should be elaborated at the highest level of the organisation. 	<ul style="list-style-type: none"> - The vision, values, mission and strategy of the NOC are elements that allow it to establish its purposes and goals as an organisation and guide its governing bodies and office-bearers in the decision-making processes and the daily activities. - The vision, values, mission and strategy should form a consistent and coherent whole, from ideals to practical actions. - The vision of the NOC should be stated in its statutes and reflect the Fundamental Principles of Olympism and the values and goals of the Olympic Movement as mentioned in the Olympic Charter (OC). - The primary mission of the NOC should be stated in its statutes, in accordance with the OC (Rule 27.1): <i>The mission of the NOCs is to develop, promote and protect the Olympic Movement in their respective countries, in accordance with the Olympic Charter.</i> - The basic role, objectives, powers, prerogatives and responsibilities of the NOC should be stated in its statutes in accordance with the minimum requirements of the OC, as may be summarised below: <ul style="list-style-type: none"> ○ The NOC, as an organisation belonging to the Olympic Movement, must respect the provisions of the Olympic Charter and the World Anti-Doping Code and abide by the decisions of the IOC. The NOC must, in accordance with its mission and role at national level, participate in actions to promote gender equity in sport. The NOC must support and encourage the promotion of sports ethics, fight against doping, peace through sport and demonstrate a responsible concern for sustainability and environmental issues. ○ Recognising that sport occurs within the framework of society, the NOC, like any other sports organisation within the Olympic Movement, must have the rights and obligations of autonomy, which include freely establishing and controlling the rules of sport, determining the structure and governance of its organisation, enjoying the right to elections free from any outside influence, and the responsibility for ensuring that principles of good governance are applied, including the highest standards of ethics, integrity, accountability and transparency. ○ The NOC must promote the fundamental principles and values of Olympism in the



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements/expectations for NOCs
			<p>country, in particular in the fields of sport and education, by promoting Olympic educational programmes at all levels of schools, sports and physical education institutions and universities, as well as by encouraging the creation of institutions devoted to Olympic education, such as a National Olympic Academy, an Olympic Museum and other programmes, including cultural, related to the Olympic Movement.</p> <ul style="list-style-type: none"> ○ The NOC must ensure compliance with of the Olympic Charter in the country. ○ The NOC must encourage the development of high-performance sport as well as sport for all in the country. ○ The NOC must help in the training of sports administrators. ○ The NOC must take action against any form of discrimination and violence in sport. ○ The NOC must adopt and implement the World Anti-Doping Code. ○ The NOC must encourage and support measures relating to the medical care and health of athletes. ○ The NOC has the exclusive authority for the representation of the country at the Olympic Games and at the regional, continental or world multi-sports competitions patronised by the IOC, and must constitute, organise and lead its respective delegations at such events and competitions. The NOC must decide upon the entry of athletes proposed by the respective NFs. Such selection must be based not only on the sports performance of an athlete but also on their ability to serve as an example to the sporting youth of the country. The NOC must ensure that the entries proposed by the NFs comply in all respects with the provisions of the Olympic Charter. The NOC is responsible for the behaviour of the members of its delegations. ○ The NOC is obliged to participate in the Games of the Olympiad by sending athletes. ○ The NOC has the exclusive authority to select and designate the city which may apply to organise Olympic Games (or other regional, continental or world multi-sports Games patronised by the IOC) in the country. ○ In order to fulfil its mission, the NOC may cooperate with governmental bodies and work to develop and maintain harmonious and fruitful relations with governmental bodies, with mutual understanding and respect for the jurisdiction and responsibilities of each entity. However, the NOC must not associate itself with any activity which would be in contradiction with the Olympic Charter. The NOC may also cooperate with non-governmental bodies. ○ The NOC must preserve its autonomy and resist all pressures of any kind, including



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements/expectations for NOCs
			<p>but not limited to political, legal, religious or economic pressures which may prevent it from complying with the Olympic Charter.</p> <ul style="list-style-type: none"> ○ To achieve its objectives, the NOC must seek sources of financing in a manner compatible with the Olympic Charter. ○ The NOC may use the Olympic symbol, flag, motto and anthem (which are the exclusive property of the IOC) only within the framework of its non-profit-making activities, provided such use contributes to the development of the Olympic Movement and does not detract from its dignity, and provided that it has obtained the prior approval of the IOC, in accordance with the Olympic Charter. All Olympic properties, including but not limited to the Olympic symbol, flag, motto, anthem, identifications (including but not limited to “Olympic Games” and “Games of the Olympiad”), designations, emblems, flame and torches, and all rights to any and all Olympic properties, as well as all rights to the use thereof, belong exclusively to the IOC. The NOC is responsible to the IOC for compliance in the country with Rules 7-14 and BLR 7-14 of the Olympic Charter. It must take steps to prohibit any use of any Olympic properties which would be contrary to such Rules or their Bye-laws. It must also endeavour to obtain, for the benefit of the IOC, protection of the IOC’s Olympic properties. <ul style="list-style-type: none"> ○ The NOC must exercise all powers, rights and obligations of an NOC as granted by the Olympic Charter and by the IOC. <ul style="list-style-type: none"> - The basic mission, role, objectives, powers, prerogatives, responsibilities and activities of the NOC can be extended and/or further completed - depending on the additional competences that may be delegated or granted to the NOC in the country, on a case-by-case basis, in agreement with the relevant authorities and organisations locally – provided that they do not contradict the OC. - The vision, mission, role, objectives, powers and responsibilities of the NOC should be implemented through consistent strategic and action/operational plans established for a limited period of time (e.g. four years, the duration of an Olympiad), with the possibility of reviewing them when necessary and adapting them to changing circumstances, as the case may be. The strategic and action/operational plans should include a risk assessment for the NOC (see item 3.4) and a monitoring and evaluation framework, which should be addressed as part of regular operational meetings. - In principle, the strategic plan should be developed and proposed by the executive body of the



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements/expectations for NOCs
			<p>NOC, through a consultative process involving key stakeholders, and submitted to the General Assembly (GA) for consideration, approval and/or ratification. The action/operational plan can subsequently be established by the executive and/or management body of the NOC.</p> <ul style="list-style-type: none"> - When establishing or reviewing its vision, mission, role, strategy and operations, the NOC should involve the highest level of expertise and experience (from within and/or outside the NOC) and seek contributions from the largest possible number of stakeholders concerned to make the process as effective, exhaustive and inclusive as possible. - When developing a strategic and/or action/operational plan, the following elements should be taken into consideration: <ul style="list-style-type: none"> o Evaluate the environment of the NOC with internal (office-bearers, staff members, etc.) and external (partners and stakeholders) information, through broad consultation. o Assess the NOC's Strengths, Weaknesses, Opportunities and Threats (SWOT analysis), including resources and (external and internal) factors affecting the performance of the NOC o Define and prioritise the objectives of the plan by using, for the operational plan, SMART criteria (Specific, Measurable, Attainable, Ranked, Time-constrained), including KPIs (Key Performance Indicators) for measuring their achievement.
Questions for self-evaluation	<p>Questions for this section: (Answers expected: "Yes", "Yes, partly", "No" + Two text boxes: "Comments", "Action plan or potential adjustments envisaged by your NOC if the answer is not YES")</p> <ul style="list-style-type: none"> - Are the vision, mission, role, prerogatives, powers and responsibilities of your NOC in line with the above-mentioned requirements or expectations? - Are the vision, mission, role, prerogatives, powers and responsibilities of your NOC clearly mentioned in your NOC statutes? - Does your NOC have a strategic and/or operational plan? - If yes: <ul style="list-style-type: none"> o Is this plan in line with the stated vision, mission, role and prerogatives of your NOC? o Is this plan established following a fair assessment of the situation, including a risk assessment, and consultations with internal and external (if need be) contributors? o Is this plan reviewed, monitored (and, if necessary, adjusted) periodically? o Is the strategic plan approved or ratified by the GA of your NOC? o Is the operational plan established on the basis of "SMART" criteria? o Does the plan provide the basis for the regular activities and meetings of your NOC? 		



THEME 2: Structures, regulations and democratic processes

#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
2.1	Structures	<ul style="list-style-type: none"> ➤ All sports organisations in the Olympic and Sports Movement should be based on the concept of membership within entities established in accordance with applicable laws. ➤ The sports organisations should include as members legal or physical persons who constitute the organisation and contribute to form the will of the organisation. ➤ The stakeholders of the organisation encompass all members who make up the organisation as well as all external entities who are involved and have a link, relation with or interest in the organisation. 	<ul style="list-style-type: none"> - The NOC should be a legal entity established / registered / incorporated locally under any status of legal person available in the laws of the country/territory (e.g. association; incorporation; not-for-profit company etc.) which best fits the specific nature of the NOC (namely a non-governmental and non-profit sports organisation whose existence as a National “<u>Olympic</u>” Committee is originally derived from its recognition by the IOC) and allows for the NOC to accomplish its mission, role and goals in accordance with the OC and the applicable laws. - The establishment of the NOC should be based on the principle of voluntary association of physical and legal persons and on the principle of “responsible autonomy”. Indeed, the NOC must be in a position to comply simultaneously with national laws <u>and</u> the rules of the international sports organisations concerned (in particular the OC and the decisions made by the IOC). This must be achieved through a regular and constructive dialogue and harmonious relationship and cooperation between (i) the NOC / NFs / Olympic Movement at national level and (ii) the relevant public authorities locally. See more in item 7. - The statutes of the NOC should reflect the will of its members and be drawn up in the best interest of the organisation and the Olympic Movement in the country, in compliance with the basic requirements of the OC and the applicable laws. The statutes of the NOC (and any subsequent amendments) are subject to approval by the IOC in accordance with the OC. - The membership (including representation –see item 2.4 and voting rights) of the NOC shall be clearly determined in the NOC statutes in accordance with the minimum requirements of the OC (Rule 28) as follows (see also item 2.7): <ul style="list-style-type: none"> ○ The NOC <u>must</u> include as voting members: <ul style="list-style-type: none"> ▪ The IOC member(s) in the country, if any. ▪ All NFs affiliated to the IFs governing sports included in the programme of the next Olympic Games. <u>Important note</u>: Those NFs (or their representatives) must always constitute the voting majority of the NOC (within the GA and within the EB), in accordance with the OC, and, as such, the core voting membership of the NOC. If the voting majority for these NFs cannot be achieved in number (i.e. each voting member has one vote), the NOC must either consider reducing the number of voting members other than these NFs, or establish a weighted voting system whereby each NF for



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
			<p>a sport on the Olympic programme would have the necessary number of votes (e.g. 2 votes or more) to reach the voting majority.</p> <ul style="list-style-type: none"> ▪ Elected representatives of athletes. Those representatives must have taken part in the Olympic Games. They must retire from their posts at the latest by the end of the third Olympiad after the last Olympic Games in which they took part. Note: In principle, these athletes' representatives (at least two) should be elected by the NOC Athletes' Commission in accordance with the IOC guidelines for the NOCs' Athletes' Commissions. <ul style="list-style-type: none"> ○ In addition, the NOC <u>may</u> include (as voting or non-voting members, at its entire discretion, provided that if the NOC includes any of the following members as voting members, the voting majority required for the NFs whose sport is on the Olympic programme will not be affected): <ul style="list-style-type: none"> ▪ NFs affiliated to IFs recognised by the IOC, the sports of which are not included in the programme of the Olympic Games. ▪ Multi-sports groups and other sports-oriented organisations or their representatives, as well as nationals of the country liable to reinforce the effectiveness of the NOC or who have rendered distinguished services to the cause of sport and Olympism. <ul style="list-style-type: none"> - The statutes of the NOC should include specific provisions and clear procedural rules in relation in particular to the following items: <ul style="list-style-type: none"> ○ Qualification and application for membership; ○ Rights and duties of members; ○ Termination or cessation of membership; ○ Gradual and proportional disciplinary measures and sanctions against members (e.g. warning, suspension, exclusion) depending on the gravity of the facts and the level of damage or infringement (making sure that the principles of natural justice are fully respected, in particular that a fair opportunity is offered to the member concerned to be heard before any decision is taken); ○ Register of members kept up-to-date. - In order to accomplish its mission and reach its goals, the NOC may require, and benefit from, the input and support of external stakeholders or partners at both national level (governmental authorities, commercial partners, other non-governmental sports organisations, media etc.) and international level (IOC, Olympic Solidarity, Associations of NOCs, international sports



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
			<p>organisations etc.).</p> <ul style="list-style-type: none"> - The constructive involvement of stakeholders or partners should be beneficial to the NOC and its member organisations, and serve to strengthen its activities and operations by developing the means and resources available for the Olympic Movement and the athletes in the country.
Questions for self-evaluation	<p>Questions for this section: (Answers expected: “Yes”, “Yes, partly”, “No” + Two text boxes: “Comments”, “Action plan or potential adjustments envisaged by your NOC if the answer is not YES”)</p> <ul style="list-style-type: none"> - Is your NOC a legal entity established/registered/incorporated locally under any status of legal person in accordance with the laws of the land? - If yes, is this status appropriate for your NOC to accomplish its mission and perform its role, prerogatives and powers as a non-government, non-profit sports organisation, enjoying a “responsible autonomy”, in accordance with the principles and rules of the Olympic Charter? - Does the membership of your NOC reflect - <u>effectively and in practice</u> - all requirements of Rule 28 OC (and of your NOC statutes as approved by the IOC), in particular the minimum mandatory composition of NOCs as per Rule 28.1 OC (as mentioned above)? - Does the voting system within your NOC GA and EB guarantee - <u>effectively and in practice</u> – a voting majority for the member NFs affiliated to the IFs governing sports included in the programme of the next Olympic Games, as required in Rule 28.3 OC and your NOC statutes as approved by the IOC? - Does the statutory and regulatory framework of your NOC include clear rules and procedures on the following topics: <ol style="list-style-type: none"> a) qualification and application for membership? b) rights and duties of members? c) termination or cessation of membership? d) gradual and proportional disciplinary measures and sanctions against members? e) keeping the register of members up-to-date? - Does your NOC seek the involvement of external stakeholders and partners? 		
2.2	Clear regulations	<ul style="list-style-type: none"> ➤ All regulations of each organisation and governing body, including but not limited to, statutes/ constitutions and other procedural regulations, should be clear, transparent, disclosed, publicised and made readily available. ➤ Clear regulations allow understanding, predictability and facilitate good governance. ➤ The procedure to modify or 	<ul style="list-style-type: none"> - The statutory and regulatory provisions governing the NOC should be clearly established, thus avoiding ambiguity and vagueness which may be a source of conflicts among members, between members and office-bearers of the organisation, and between the organisation and external stakeholders. - There should be a clear distinction between the roles of the governing board and staff/volunteers responsible for managing the affairs of the NOC as well as a clear definition of the roles established for each EB member. - Clear regulations facilitate implementation and compliance, and allow for internal and external scrutiny of decision-making processes. - All members of the NOC shall have immediate access any time to the rules and regulations of the NOC. - In addition, all stakeholders and partners should have easy access to the rules and



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
		<p>amend the regulations should also be clear and transparent.</p>	<p>regulations of the NOC.</p> <ul style="list-style-type: none"> - The statutes of the NOC should be disclosed and publicised, e.g. on the NOC website. - The statutes of the NOC should include specific provisions and articles covering in particular the following items: <ul style="list-style-type: none"> o Compliance with the OC, WADA Code, highest standards of good governance, ethics, integrity, accountability and transparency; o Legal status and jurisdiction. See item 2.1; o Mission, Role, Objectives, Powers, Responsibilities of the NOC. See item 1. o Membership (including qualification and application for membership; rights and duties of members; termination or cessation of membership; disciplinary measures and sanctions; updated register of members). See item 2.1; o Governing Bodies, including: <ul style="list-style-type: none"> ▪ GA (composition (based on membership); powers; meetings procedures including election procedure of the members of the EB); ▪ EB (composition; term of office; vacancies; powers; meetings procedures; powers and responsibilities of the office-bearers); o Commissions and ad-hoc working groups. See item 2.3; o Finance; o Disputes-Resolution; o Amendments to the statutes and approval by the IOC; o Dissolution of the organisation; o Final provisions. - A clearly described procedure to modify or amend the statutes and regulations of the NOC (usually by a qualified majority (e.g. 2/3) of the voting members and/or a qualified quorum (e.g. 2/3) of the members present) should be included expressly in the NOC statutes, as well as a specific reference to the fact that the statutes of the NOC, and any subsequent amendments to the statutes, are subject to compliance with the OC and prior approval by the IOC in accordance with the OC. - The statutory and regulatory provisions governing the NOC should be reviewed periodically to adjust and adapt to changing circumstances, when necessary.



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
Questions for self-evaluation	<p>Questions for this section: (Answers expected: “Yes”, “Yes, partly”, “No” + Two text boxes: “Comments”, “Action plan or potential adjustments envisaged by your NOC if the answer is not YES”)</p> <ul style="list-style-type: none"> - Are the statutes and regulations of your NOC clear enough to ensure proper implementation and compliance? - Are the statutes and regulations of your NOC immediately accessible to any member of your NOC? - Are the statutes and regulations of your NOC accessible to stakeholders and partners? - Are the statutes of your NOC disclosed through adequate means, such as your NOC website? - Do your NOC statutes include specific provisions covering, in particular, the areas mentioned above? - Do your NOC statutes include a specific procedure for their amendment (e.g. a qualified quorum in the GA and a qualified majority for the approval of the modifications)? - Does your NOC submit any amendment to its statutes for prior review and approval by the IOC? - Does your NOC review its statutes and regulations periodically? 		
2.3	Governing bodies	<ul style="list-style-type: none"> ➤ The size of the governing bodies should be adequate and consistent with the size of the sports organisations. ➤ The tasks and responsibilities of the governing bodies should be clearly defined in the applicable regulations and should be adapted and reviewed as necessary. ➤ Governing bodies should be entitled to create standing or ad hoc committees with specific responsibilities, in order to help them in their tasks. ➤ The organisation should set out and adopt reliable and appropriate criteria for the election or appointment of members of the governing bodies so as to ensure a high level of competence, quality 	<ul style="list-style-type: none"> - The size and composition of the governing bodies of the NOC should reflect a satisfactory balance between optimal representation of members and a size (number of members) that does not hinder the effectiveness of the NOC’s operations. - The number of members in the EB of the NOC should be reasonably proportional to the number of voting members or representatives in the GA while remaining relatively reduced and workable. (By way of example, the IOC EB consists of 15 members, including the President, and the Session consists of up to 115 voting members). - In principle, the EB should include (at least) the following positions: <ul style="list-style-type: none"> ○ President; ○ Vice-President(s); ○ Secretary General / CEO (this position may be filled by a professional hired by the NOC with a working contract but, in this case, without voting right); ○ Treasurer / Financial Officer (this position may also be filled by a professional hired by the NOC with a working contract but, in this case, without voting right); ○ Athletes’ Commission representative; ○ Members. <p><u>Note:</u> The IOC member(s) in the country, if any, shall also be ex-officio voting member(s) of the EB, in accordance with the Olympic Charter.</p> - The governing bodies and office-bearers of the NOC should have their powers and tasks clearly described, avoiding potential overlaps in their activities or doubts about their responsibilities. See item 2.6 below.



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
		and good governance.	<ul style="list-style-type: none"> - The NOC statutes should define the powers, tasks and responsibilities of the GA, the supreme organ of the organisation, and the EB, the executive body, as follows: <ul style="list-style-type: none"> o As supreme organ of the NOC, the GA should be entitled, in particular, to: <ul style="list-style-type: none"> ▪ Approve and amend the statutes; ▪ Admit and/or expel members; ▪ Approve the strategic plan; ▪ Hear, examine and approve the annual report and the audited financial accounts for the past year, as well as the budget proposed for the following year; ▪ Elect / appoint an independent auditor; ▪ Elect the members of the EB; ▪ Elect or appoint or approve the members of any independent commissions with a decision-making power established by the NOC, if any (e.g. election commission; ethics commission; disciplinary commission and/or disputes-resolution body); ▪ Decide on the dissolution of the organisation, if applicable; ▪ Exercise any other powers or take any other significant decisions, as supreme organ, as established in the NOC statutes. o As executive body of the NOC, the EB should be entitled, in particular, to: <ul style="list-style-type: none"> ▪ Govern the NOC in accordance with the statutes and with the strategic plan and the budget approved by the GA; ▪ Submit proposals to the GA for the definition and approval of the strategic plan and general policies; ▪ Oversee the implementation of the decisions and resolutions passed by the GA; ▪ Prepare the audited financial statements, annual budget and reports for submission to the GA; ▪ Manage the property and funds of the NOC as approved by the GA; ▪ Shortlist, select and enter the participants for the Olympic Games (and for regional, continental or world multi-sports competitions under the patronage of the IOC, if applicable), following a proposal from the NFs and in close coordination with them, based on a clearly established selection policy; ▪ Provide guidance and assistance to the NFs and members, when



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
			<ul style="list-style-type: none"> necessary; ▪ Establish commissions and ad-hoc working groups, when necessary, to assist in the activities and operations of the NOC and bring additional technical expertise in certain specific areas; ▪ Review any application for membership and make recommendations to the GA for decisions; ▪ Take any disciplinary action (such as warning, suspension or exclusion vis-à-vis the members of the NOC delegations to the Games; or warning and provisional suspension vis-à-vis the NOC members) that does not fall under the jurisdiction of the GA and/or any other bodies; ▪ Perform any other tasks as established in the NOC statutes or as delegated by the GA. <ul style="list-style-type: none"> - The NOC may decide to establish commissions and ad-hoc working groups to facilitate, assist and enhance the work and activities of the NOC, and bring additional technical expertise in certain specific areas. - In principle, such commissions and ad-hoc working groups should be advisory bodies (with a power to make recommendations) established by the EB (permanently or temporarily) which determines their authority, composition and operations, unless otherwise specified in the NOC statutes and/or unless they are independent commissions with a decision-making power (e.g. election commission; ethics commission; disciplinary commission and/or disputes-resolution body) in which case they should be established, and their members elected / appointed, by the GA. - An Athletes' Commission should be specifically established by the NOC and its regulations / terms of reference should be compliant with the minimum requirements of the IOC guidelines for the NOCs' Athletes' Commissions. See item 6.1. - When establishing eligibility criteria for the elected members of the NOC EB, there should be the right balance between: <ul style="list-style-type: none"> ○ The assessment of the competence, field of expertise and experience of the candidates (see item 3.1); ○ The necessity of ensuring a fair and balanced representation of the diversity of the voting membership of the GA, including gender equity, and compliance with the requirements of the OC for a voting majority of representatives of NFs for sports on the Olympic programme within the EB;



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
			<ul style="list-style-type: none"> ○ The principle of free and open elections (including access for new candidates, see item 2.9). - In addition, the eligibility criteria should be clearly established and subject to approval by the GA (e.g. as part of the NOC statutes) and should not deprive the GA of its legitimate right to choose and elect the eligible candidates. As a result, the eligibility criteria should not be too restrictive but should be based on minimum standards that should be specific, realistic and objective to best serve the interests of the NOC and the development of the Olympic Movement in the country. - Additional eligibility criteria may be necessary for very specific positions which require specific skills and technical qualifications, in particular the function of Treasurer (or equivalent), for which the necessary educational and/or professional background in accountancy and/or financial management should be required.
Questions for self-evaluation	<p>Questions for this section: (Answers expected: “Yes”, “Yes, partly”, “No” + Two text boxes: “Comments”, “Action plan or potential adjustments envisaged by your NOC if the answer is not YES”)</p> <ul style="list-style-type: none"> - Does the size and composition of your NOC governing bodies (in particular GA and EB) reflect a fair balance between ensuring that the members are adequately represented and maintaining a reasonable number of members and/or delegates to make them workable? - Do your NOC statutes define the respective powers and responsibilities of your NOC governing bodies (in particular the GA and EB), as suggested above, ensuring that there are no overlaps? - Do your NOC statutes clearly establish that the GA is the supreme decision-making body of the NOC to which the EB is accountable? - Do your NOC statutes provide for the creation of standing and/or ad-hoc commissions to assist the NOC governing bodies in their tasks, as suggested above? - Do your NOC statutes and regulations establish clear eligibility criteria for the members of the EB? - If yes, do these eligibility criteria ensure a fair balance between (i) expertise required; (ii) adequate representation of the membership; and (iii) free and open elections? 		
2.4	Representative governing bodies	<ul style="list-style-type: none"> ➤ Members of the organisation should be represented within the governing bodies, particularly women and athletes ➤ Special care should be taken for protection and representation of minority 	<ul style="list-style-type: none"> - The members of an NOC should be adequately represented within the governing bodies of the NOC as established in the NOC statutes. In particular: <ul style="list-style-type: none"> ○ In the NOC GA: <ul style="list-style-type: none"> ▪ The individual members (physical persons), if any, should represent themselves. ▪ The legal entities (legal persons), in particular the NFs, should be represented by their legal representatives (in principle the President of the entity) or, if the President/legal representative is unable to attend the



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
		groups	<p>meetings, by another delegate appointed and authorised (in writing) by the the entity (who should be, in principle, a member of the executive body of this entity).</p> <ul style="list-style-type: none"> ○ In the NOC EB: <ul style="list-style-type: none"> ▪ The election procedure of the members of the EB should ensure a fair and balanced representation of the voting membership of the NOC (e.g. an NF should not be eligible to nominate more than one or two candidates for election on the EB; or an entity should not be represented by more than one member within the EB, etc.). - Special consideration should be made to ensure: <ul style="list-style-type: none"> ○ A fair representation of both genders within the governing bodies of the NOC. ○ A representation of the athletes within the governing bodies of the NOC (in principle, at least two athletes' representatives elected by the NOC Athletes' Commission (established in accordance with the applicable IOC guidelines) in the NOC GA; and at least one athletes' representatives elected by the NOC Athletes' Commission in the NOC EB and approved/ratified by the GA).
Questions for self-evaluation	<p>Questions for this section: (Answers expected: "Yes", "Yes, partly", "No" + Two text boxes: "Comments", "Action plan or potential adjustments envisaged by your NOC if the answer is not YES")</p> <ul style="list-style-type: none"> - Do your NOC statutes stipulate how member legal entities (essentially the NFs) are represented within the NOC, as suggested above? - Does the procedure for the election of EB members ensure a balanced representation in the EB of the voting membership of the NOC? - Are both genders fairly represented within the governing bodies of your NOC? - Are athletes represented within the governing bodies of your NOC (in accordance with the minimum requirements of Rule 28.1.3 OC and the IOC guidelines for the NOCs' Athletes' Commissions, as mentioned above)? 		
2.5	Democratic process	➤ Democratic processes, such as elections, should be governed by clear, transparent and fair rules.	<ul style="list-style-type: none"> - The NOC statutes should include clear procedural rules for the meetings of the NOC governing bodies (in particular the GA and the EB) which ensure democratic, open and transparent decision-making processes. See also item 2.7. - In particular, a clear, detailed and fair procedure for the election of the members of the EB should be established in the NOC statutes as approved by the GA. See also item 2.9.



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
			<ul style="list-style-type: none"> - This may include the setting-up of an independent and impartial election commission by the GA in charge of conducting and monitoring the election process as a whole (from the receipt of the nominations to the declaration of the results). By way of example, this election commission may include three independent members (including a Chair and at least one member with a legal background) elected by the GA from among independent and neutral persons (within the NOC or outside) who are not candidates at the elections and do not exercise a right to vote in the elections. - The election rules should cover in particular the following points: <ul style="list-style-type: none"> o Eligibility criteria (see item 2.3); o Practical arrangements for the elections, e.g. whether they are conducted by list or position by position; o Procedure (including reasonable deadlines) for announcing the election date, submitting nominations, reviewing the nominations against the eligibility criteria (with a possibility for the candidates and/or any voting member to appeal against a decision of the election commission on the eligibility assessment) and communicating the eligible candidates to the GA membership; o Voting process (by secret ballot). By way of example only: <ul style="list-style-type: none"> ▪ Any candidate for a position who obtains more than half of the validly cast votes will be declared elected; ▪ If there are more than two candidates for a position and none of them obtains more than half of the validly cast votes in the first round, there will be a second round between the two candidates who obtain the highest number of validly cast votes in the first round. In this second round, the candidate who obtains more than half of the validly cast votes will be declared elected; ▪ Blank and spoilt votes will not be counted in the calculation of validly cast votes. o Declaration of results.



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
Questions for self-evaluation	<p>Questions for this section: (Answers expected: “Yes”, “Yes, partly”, “No” + Two text boxes: “Comments”, “Action plan or potential adjustments envisaged by your NOC if the answer is not YES”)</p> <ul style="list-style-type: none"> - Do your NOC statutes and regulations include detailed procedural rules for the NOC GA sessions and EB meetings? - Is the procedure for the election of your NOC EB members comprehensively regulated in your NOC statutes and regulations? - If so, does the procedure cover the main points mentioned above? 		
2.6	Attributions of the respective bodies	<ul style="list-style-type: none"> ➤ A clear allocation of responsibilities between the different bodies such as general assembly, executive body, committees or disciplinary bodies, should be determined. ➤ There should be a balance of power between the bodies responsible for the management, supervision and control of the sport organisations. ➤ Principle of checks and balances. 	<ul style="list-style-type: none"> - See also item 2.3. - The EB must be accountable to the GA. - There should be a clearly articulated set of roles and responsibilities among the organs and officials of the NOC ensuring accountability and a fair balance of power. - There should be a separation of powers between the governing bodies of the NOC. To this effect, the EB members may naturally participate in the GA meetings, however they should not be entitled to vote in such capacity within the GA (at least when the GA votes on the approval of the annual report or of the audited financial accounts or when the GA votes on the election of the EB members). See also item 2.8. - The responsibilities for the most important decisions to be made, or rules to be enacted, should be shared as much as possible (e.g. collective decisions; joint signatures, etc.). - The NOC may also decide to establish a control body (e.g. an Operational and/or Financial Audit Committee or a Compliance Officer position) to verify and/or supervise the compliance of the operations of the NOC with the applicable rules. - The allocation of responsibilities between the members of the EB should be clearly established. In particular, and by way of example: <ul style="list-style-type: none"> ○ The President should be the legal representative of the NOC and should chair the meetings; ○ The Vice-President(s) should replace the President in case of absence or incapacity and may be assigned specific functions or portfolios depending on their competences (e.g. chair of specific commissions or person responsible for specific tasks, e.g. Vice-



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
			<p>President Marketing; Vice-President Sport for all; Vice-President Medical, etc.);</p> <ul style="list-style-type: none"> ○ The Secretary General / CEO should manage and oversee the daily activities and the administration; maintain all administrative records; report regularly to the governing bodies, etc.; ○ The Treasurer / Finance Officer should govern the administration of the financial affairs and accounts; ensure that all financial records are maintained; ensure that the financial statements and accounts are properly audited by an independent auditor and are approved by the EB before being submitted to the GA for approval; report regularly to the governing bodies, etc. ○ The Athletes' Representative should represent the interest of the athletes and ensure that their voice is heard within the EB; ○ The members may be assigned specific functions and tasks depending on the needs and their competences.
Questions for self-evaluation	<p>Questions for this section: (Answers expected: "Yes", "Yes, partly", "No" + Two text boxes: "Comments", "Action plan or potential adjustments envisaged by your NOC if the answer is not YES")</p> <ul style="list-style-type: none"> - Are the main responsibilities allocated to the governing bodies and officials of the NOC clearly established and in line with the nature and role of these organs or of those positions? - Does the statutory and regulatory framework of your NOC provide a clear picture of which organ/official is in charge of what and to which organ/official they are accountable? - Are responsibilities shared for the most important decisions to be made in order to avert potential abuses of power? - Is there an appropriate balance of power within your NOC? 		
2.7	Decision-making	<ul style="list-style-type: none"> ➤ All members of the sports organisations shall have the right to express their opinion on the issues on the agenda through appropriate channels. ➤ Members shall have the right to vote and be able to exercise that right in appropriate form as defined in the regulations of 	<ul style="list-style-type: none"> - The members of a governing body should have the right to express their opinion on the items on the agenda of the meeting of that governing body. - In addition, external persons, experts or partners may be invited to participate in a specific meeting of a governing body to express an opinion and/or partake in the discussions as it may be appropriate and relevant for the NOC. - In principle, the agenda of the meetings of the GA and the EB should be established respectively by the EB and by the President / Secretary General and circulated to all members within a reasonable deadline before the meeting (together with the notice of the



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
		<p>the governing body.</p> <ul style="list-style-type: none"> ➤ Decision-making bodies should be fully aware of all relevant information before taking a decision. ➤ Bodies of the organisation should meet on a regular basis taking into consideration their specific duties and obligations (e.g. the holding of an annual General Assembly is recommended where possible). 	<p>meeting and relevant documentation). This is to ensure that decision-making bodies of the NOC are in a position to make informed decisions. A member should also be able to propose to add an item to the agenda within a reasonable deadline before the meeting and before the definitive version of the agenda is circulated among members.</p> <ul style="list-style-type: none"> - The voting rights may be limited to certain categories of members (see item 2.1). Indeed, the OC (Rule 28) distinguishes between (i) obligatory voting members and (ii) optional members (voting or non-voting, at the entire discretion of each NOC). - The NOC statutes should clearly establish the voting rights for each category of members in accordance with the basic requirements of the OC (see also item 2.1). In particular, the NOC statutes should: <ul style="list-style-type: none"> o clearly define which members have a right to vote and which do not (if any); o if the members (legal entities) are represented by more than one delegate, clearly define who is entitled to exercise a right to vote (e.g. the member is represented by two delegates and each delegate has one vote; or the member is represented by two delegates however the vote of the member is exercised only by the “principal” delegate, etc.); o ensure that the voting majority within the GA and the EB is made up of representatives of NFs whose sport is in the Olympic programme (in accordance with Rule 28.3 of the OC); o ensure that when dealing specifically with questions in relation to the Olympic Games, only the votes cast by the representatives of NFs whose sport is in the Olympic programme members are taken into consideration (in accordance with Rule 28.3 of the OC). - The NOC governing bodies must meet on a regular basis. - In particular, the GA must meet in ordinary session at least once a year (in accordance with the OC), and more often if necessary. The EB should meet in ordinary session at least quarterly, and more often if necessary. - In addition, the possibility for holding extraordinary meetings of the GA and EB should be provided for in the NOC statutes. - The NOC statutes should include specific rules and procedures for holding meetings of the GA and of the EB, whether ordinary or extraordinary, including in particular: <ul style="list-style-type: none"> o Deadlines for the notification of date, time and place as well as for the circulation of the agenda and necessary documentation to the members;



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
			<ul style="list-style-type: none"> ○ Chairing the meetings; ○ Quorum required and specific provisions in the event of not reaching it; ○ Voting procedures, including the majority required to pass a decision; ○ Minutes and records of the meetings. <p>- By way of example, a basic procedure for the meetings of the <u>GA</u> that can be considered is as follows:</p> <ul style="list-style-type: none"> ○ The GA shall meet in ordinary session at least once a year. ○ The GA shall be convened by notice signed by the President and/or the SG / CEO and sent to the members at least thirty (30) days prior to the date of the meeting, indicating the date, time, place and agenda of the meeting and including all necessary documents. ○ The GA can validly act on the items appearing on its agenda. Proposals from the members concerning the agenda shall reach the President and/or SG / CEO no later than twenty-one (21) days prior to the date of the meeting. If any modification has to be made, the final agenda shall be communicated to the members no later than fifteen (15) days prior to the date of the meeting. ○ An extraordinary meeting of the GA may be convened, whenever it is necessary, at the request of the President, and/or the EB and/or at least one-third (1/3) of the voting members of the GA (stating the reasons for which the extraordinary meeting is requested), by notice sent to the members at least fifteen (15) days prior to the meeting including the date, time, place and agenda as well as all necessary documents. ○ The meetings of the GA shall be chaired by the President. In the absence or incapacity of the President, the Vice-President or any of the Vice-Presidents (by order of protocol or seniority) or, in the absence or incapacity of the Vice-President(s), a voting member elected by the GA shall chair the meeting. ○ Unless otherwise stated in the statutes, the quorum required for a GA shall be more than half of the voting members, including a voting majority of delegates from NFs whose sport is on the Olympic programme. If this quorum cannot be reached, the meeting shall be adjourned and held again seven (7) days later. If the quorum is still not reached at this second meeting, the meeting shall take place provided that at least one-third (1/3) of the voting members are present, including a voting majority of delegates from NFs whose sport is on the Olympic programme.



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
			<ul style="list-style-type: none"> ○ Unless otherwise stated in the statutes, decisions shall be taken by more than half of the votes validly cast by the voting delegates present. ○ The voting majority of the GA shall always consist of the votes cast by the delegates of NFs whose sport is on the Olympic programme. ○ In addition, when dealing specifically with questions relating to the Olympic Games, only the votes cast by the delegates of NFs whose sport is on the Olympic programme shall be taken into consideration. ○ In the event of a tie, the Chair of the meeting shall have a casting vote (except when elections take place and when voting on the approval of the annual report or of the audited financial accounts). ○ Voting may be conducted by open or secret ballot. Secret ballot is requested when voting on persons (elections; sanctions against members, etc.). ○ Voting by proxy should not be allowed. ○ Voting by electronic means may be considered. ○ The Secretary General / CEO (or in his/her absence a member of the EB or GA designated by the Chair) shall be responsible for taking the minutes of the meetings of the GA. The minutes shall be circulated to all members within thirty (30) days following the meeting. ○ Information shall be sent to the IOC when elections or replacement of members have taken place. <p>- By way of example, a basic procedure for the meetings of the <u>EB</u> that can be considered is as follows:</p> <ul style="list-style-type: none"> ○ The EB shall meet at least once every three months. ○ Urgent meetings of the EB may be requested as necessary by the President and/or at the request of at least one-third (1/3) of the voting members of the EB. ○ The meetings shall be convened and chaired by the President. In the absence or incapacity of the President, the Vice-President or any of the Vice-Presidents (by order of protocol or seniority) or, in the absence or incapacity of the Vice-President(s), a voting member of the EB elected by the EB shall chair the meeting. ○ Meetings of the EB shall be convened by notice sent to all members of the EB no later than seven (7) days prior to the meeting including the date, time, place and agenda as well as all necessary documents. ○ The quorum required for a meeting of the EB shall be more than half of the voting



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
			<p>members of the EB.</p> <ul style="list-style-type: none"> ○ Each voting member of the EB shall have one voting right. ○ Decisions are taken by simple majority of the votes validly cast by the voting members present. ○ In the event of a tie, the Chair of the meeting shall have a casting vote. ○ Voting shall be conducted by show of hands or by secret ballot. Votes on persons shall be conducted by secret ballot. ○ The SG / CEO (or in his/her absence a member of the EB designated by the Chair) shall be responsible for taking the minutes of the meetings of the EB. The minutes shall be circulated to all members of the EB within seven (7) days following the meeting.
Questions for self-evaluation	<p>Questions for this section: (Answers expected: "Yes", "Yes, partly", "No" + Two text boxes: "Comments", "Action plan or potential adjustments envisaged by your NOC if the answer is not YES")</p> <ul style="list-style-type: none"> - Do your NOC statutes provide reasonable deadlines for the circulation of the agenda of the meetings of the GA and EB and necessary documentation, so that members can make informed decisions? - Do your NOC statutes clearly establish which members enjoy voting rights? - Do your NOC statutes clearly establish how member legal entities (essentially the NFs) exercise their voting right? - Does your NOC GA meet on a regular basis (i.e. at least once a year in accordance with the OC and your NOC statutes as approved by the IOC)? - Does your NOC EB meet on a regular basis (e.g. at least once every three months as mentioned above)? - Do your NOC statutes include specific rules and procedure for holding GA meetings, as suggested above? - Do your NOC statutes include specific rules and procedure for holding EB meetings, as suggested above? 		
2.8	Conflicts of interests	<ul style="list-style-type: none"> ➤ As a general principle, members of any decision-making body should be independent in their decisions. ➤ No-one with a personal or business interest in the issue under discussion should be involved in the decision. ➤ Adequate procedures should 	<ul style="list-style-type: none"> - The NOC should adopt and implement its own Code of Ethics and/or set ethical principles and rules applicable for the NOC members, office-bearers, and for the relations between the NOC and its members, compliant with the IOC Code of Ethics. A specific independent body (e.g. Ethics Commission) or person (e.g. Ethics / Integrity / Compliance Officer) should be responsible for monitoring the proper implementation of the ethical principles and rules established by the NOC and for providing advice when necessary. See item 3.6. - As part of this, the matter of the conflicts of interests should be clearly addressed and reflected in the NOC statutes. - As a general principle, members of any decision-making body should be independent in their



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
		<p>be established in order to avoid any conflicts of interests.</p>	<p>decisions and should not be influenced, or be perceived as being influenced, by other direct or indirect interests the member concerned might have.</p> <ul style="list-style-type: none"> - To this effect, any member of a decision-making body should be responsible for disclosing any potential conflict of interests he/she might have with the matter to be discussed and decided, and should not be involved in the decision-making process. In particular, the member concerned should abstain from (i) being present in the meeting when the matter is discussed (and the member concerned should not be counted for the calculation of the quorum of the meeting at which the decision is taken); (ii) participating in the discussion; and (iii) voting on the matter in question. - Failure to declare a conflict of interests may result in sanctions against the member concerned as provided for in the NOC Code of Ethics or the applicable ethical rules. - NOC office-bearers/members/decision-makers may be requested to sign a form to confirm that the person: <ul style="list-style-type: none"> o has taken note of the principles of good governance and ethical standards in place within the NOC and has accepted them; o is not currently engaged in any other activity which would create a conflict of interests with a project, contract or decision in which he/she is involved within the NOC; o shall declare any potential conflict of interests that may arise and consult with, and request advice from, the independent body/person in charge within the NOC, when necessary and/or if there is any doubt.
Questions for self-evaluation	<p>Questions for this section: (Answers expected: "Yes", "Yes, partly", "No" + Two text boxes: "Comments", "Action plan or potential adjustments envisaged by your NOC if the answer is not YES")</p> <ul style="list-style-type: none"> - Do your NOC statutes and/or ethical regulations in force include specific clauses on how to address and solve conflicts of interests, as suggested above? - If yes, are members made aware by the NOC of the statutory and/or ethical rules in force and/or requested to sign a specific form to confirm their acceptance of those ethical rules (in relation, in particular, to potential conflicts of interests)? - Is the requirement to declare any conflict of interests and, in this case, to abstain from partaking in any decision-making process in which there is a conflict of interests, correctly implemented within your NOC? 		



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
2.9	Election or renewal of office-bearers on a regular basis.	<ul style="list-style-type: none"> ➤ The duration of the terms of office should be pre-determined in order to allow election/renewal of office-bearers on a regular basis (e.g. every four years). ➤ Access to new candidates should be encouraged. 	<ul style="list-style-type: none"> - NOC elections must take place at least once every four (4) years in accordance with the OC. The term of office of the elected members of the EB must not exceed four (4) years, but may be renewable. - The NOC statutes should clearly determine the election cycle and the election rules. See also item 2.5. - The OC does not establish any specific limitation of the maximum number of terms and/or age limit for the members of the NOCs. However, in terms of good governance, it is expected that each NOC considers term and/or age limits and, at least, addresses these matters openly with its membership in order to take appropriate decisions within the GA which should be reflected accordingly in the NOC statutes (e.g. not more than a specified number of terms (consecutive or not) for a specific position or for any position within the EB; pre-determined age limit for the EB members; etc.). When reviewing and discussing this matter, the NOC should find the most suitable balance between (i) stability / continuity and (ii) regular renewal of the leadership / incorporation of innovative ideas. - The regular elections can be held in once / one block (e.g. election for all positions with the EB at the same time every four years) or by sequence (e.g. election for the President and half of the EB members after the Olympic Summer Games for a term of four years and election of the rest of the EB members after the Olympic Winter Games for a term of four years, allowing for a smooth renewal of the members and transfer of knowledge within the EB). - Specific provisions to regulate the vacancies that may arise within the EB (e.g. due to death; incapacity; resignation; unjustified absences of the members in a number of meetings of the EB; dismissal / exclusion / vote of confidence by the GA etc.), and the way such vacancies shall be filled for the remainder of the initial term of office, should be clearly stated in the NOC statutes.



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
Questions for self-evaluation	<p>Questions for this section: (Answers expected: “Yes”, “Yes, partly”, “No” + Two text boxes: “Comments”, “Action plan or potential adjustments envisaged by your NOC if the answer is not YES”)</p> <ul style="list-style-type: none"> - Is the election cycle clearly determined in your NOC statutes? - Are the election rules clearly established in your NOC statutes? - Is there any limitation of the number of terms of office for the elected members of the EB in your NOC statutes? - If not, does your NOC address the issue of a limitation of the number of terms of office for the elected members of the EB? - Is there any age-limit for the elected members of the EB in your NOC statutes? - If not, does your NOC address the issue of an age limit for the elected members of the EB? - Do the rules of your NOC encourage access for new candidates? - Do your NOC statutes include specific provisions in the event of vacancies arising within the EB and how to fill the vacant positions? 		
2.10	Decisions and appeals	<ul style="list-style-type: none"> ➤ Any member affected by a decision of a disciplinary nature taken by any sports organisation should be offered the possibility to submit an appeal to an independent body within the sport’s jurisdiction. ➤ When decisions are taken against a member, special attention should be paid to the appropriate balance between transparency and protection of privacy. 	<ul style="list-style-type: none"> - Any sports-related or institutional disputes arising within the NOC or between the NOC and its members should be resolved by the competent governing bodies of the NOC (in close consultation and prior coordination with the IF concerned if the case involves an NF), and outside ordinary Courts. - The NOC statutes should establish specific mechanisms enabling the NOC to resolve such disputes quickly and adequately, by ensuring that the principles of natural justice are respected. - To this effect, the NOC may decide to establish a specific and independent conciliation, mediation and/or arbitration body (on a permanent or ad-hoc basis) to resolve such disputes. This body should consist of independent members elected / appointed by the GA from among recognised personalities including at least one person with a legal background. The jurisdiction, powers, composition and rules of procedure of this body should be approved by the GA. - This body might also serve as an appeal body to decisions or disciplinary measures taken by the governing bodies of the NOC in the framework of their respective powers as determined in the NOC statutes. - In the absence of such a body, those potential disputes or appeals to disciplinary decisions should be referred to the GA for decision. - Any final decision made by the body established by the NOC or by the GA in the dispute in question may be submitted exclusively by way of appeal to the Court of Arbitration for Sport (CAS) in Lausanne, Switzerland, which will resolve the dispute definitively in accordance with the Code of Sports Related Arbitration. In principle, the time-limit for appealing to the CAS is



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
			<p>twenty-one (21) days after receiving the decision concerning the appeal (unless otherwise specified in the NOC statutes).</p> <ul style="list-style-type: none"> - The NOC may decide to restrict the possibilities to appeal to the CAS to disputes relating to the Olympic Games; disputes in relation to doping and/or disputes of international nature only.
Questions for self-evaluation	<p>Questions for this section: (Answers expected: "Yes", "Yes, partly", "No" + Two text boxes: "Comments", "Action plan or potential adjustments envisaged by your NOC if the answer is not YES")</p> <ul style="list-style-type: none"> - Do your NOC statutes include specific mechanisms and rules on the settlement of internal sports-related or institutional disputes after due process and in line with the principles of natural justice? - If yes: <ul style="list-style-type: none"> o Do these mechanisms and rules avoid resorting to ordinary courts (for these specific internal sports-related or institutional disputes)? o Do these mechanisms and rules establish a specific and independent conciliation, mediation and/or arbitration body to address these disputes directly and/or by way of appeal? - If the dispute involves an NF, does your NOC foresee prior consultation and coordination with the international federation concerned? - Do your NOC statutes provide that (at least for disputes in relation to the Olympic Games, doping or any disputes of an international nature) any final decision made within the NOC and/or by the independent dispute-resolution body may be submitted (exclusively by way of appeal and within a specific deadline, e.g. 21 days) to the Court of Arbitration for Sport (CAS), which will resolve the dispute definitively in accordance with the Code of Sports Related Arbitration? 		



THEME 3: Highest level of competence, integrity and ethical standards

#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
3.1	Competence of the members of the executive body	<ul style="list-style-type: none"> ➤ Members of the executive body should be chosen on the basis of their ability, competence, quality, leadership capacity, integrity and experience. ➤ The use of outside experts in specific fields should be considered when necessary 	<ul style="list-style-type: none"> - The quality of the governance will depend significantly on the leadership (and vice-versa). The competence, leadership capacity, integrity and experience should be determining factors when electing the members of the EB. See also item 2.3, in relation in particular to the eligibility conditions of the members of the EB. - Additional expertise may be brought to the NOC in particular through: <ul style="list-style-type: none"> ○ The commissions and/or ad-hoc working groups established by the NOC ○ The NOC management/staff ○ Other sports organisations (including the IOC / Olympic Solidarity) ○ Outside experts in specific fields - The NOC should regularly conduct a fair assessment of the tasks and skills required, and have a clear understanding of the expertise that exists within the NOC (or is readily available to the NOC), or is missing, for the NOC to perform its activities in the best manner possible. The NOC should proceed with the necessary adjustments according to the needs identified. - Before considering the services of a paid outside expert (which may be expensive for the organisation), the NOC should carefully examine whether such services could not be covered within the organisation (e.g. through the commissions and/or ad-hoc working groups or by the NOC management/staff), or through the technical assistance which may be offered by other sports organisations (including IOC/Olympic Solidarity). The NOC should also determine whether it is in the interest of the organisation to have such services in house or outsourced. - The above does not apply to specific services that should be outsourced for reasons of accountability and independence, such as the external financial audit of the NOC that should be conducted by an independent qualified auditor. - To maximise the contribution that an expert can make to the NOC, it is important to consider the following elements: <ul style="list-style-type: none"> ○ Have a clear understanding of why the expert is needed ○ Provide the expert with clear instructions and a remit for the work to be delivered ○ If the expert is remunerated, launch a tender process to select the expert and draft a proper contract to determine the services to be provided, the remuneration, how and when the services should be delivered.



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
Questions for self-evaluation	<p>Questions for this section: (Answers expected: “Yes”, “Yes, partly”, “No” + Two text boxes: “Comments”, “Action plan or potential adjustments envisaged by your NOC if the answer is not YES”)</p> <ul style="list-style-type: none"> - Does your NOC take into account the criteria of competence, leadership capacity, integrity and experience of the candidates when electing the members of the EB? - Is the expertise required in specific areas covered internally (NOC commissions, working groups or staff), or, if not, externally (consultation with external partners or external experts)? - Does your NOC conduct a regular tasks assessment to determine what needs to be done to achieve its objectives? - Does your NOC conduct a regular skills assessment to determine if it has the capabilities to perform the identified tasks and, if not, take appropriate measures? - Does your NOC make a fair assessment of the specific expertise existing, available and required, as well as the (financial) means available, before deciding to hire and remunerate an external expert? 		
3.2	Power of signature	<p>➤ Good governance implies proper financial monitoring</p>	<ul style="list-style-type: none"> - The NOC must have a proper financial monitoring system that ensures the effective and efficient use of funds. - In addition to the Treasurer, the NOC may create an audit or finance committee, which should be composed of at least one member with strong accounting or auditing expertise, evidenced by an official accreditation (i.e. chartered accountant or certified auditor). The audit or finance committee should monitor the organisation’s expenditures and review financial matters. - The NOC must have documented financial policies and procedures that describe: <ul style="list-style-type: none"> o The financial activities to be performed by the organisation and their frequency (monthly/quarterly/annually); o The basic key performance indicators (KPIs) used to measure the financial performance of the organisation (such as average donor contribution, liquidity and programme efficiency); o The reporting process on financial activities (including information on the parties that have access to these reports). - The following principles should be considered: <ul style="list-style-type: none"> o Movements of funds should be recorded as they occur through bookkeeping. o Bookkeeping should follow the accrual basis of accounting and the double-entry principle. Cash-basis bookkeeping should be avoided. o Budgets should be prepared for the year by the EB and approved by the GA. Actuals should be compared to budget on a regular basis (on a quarterly basis at least). Variations should be explained in writing and communicated to the EB members and reported in the annual report to the GA. o Expenditures should be supervised through their review and formal approval (signature).



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
			<ul style="list-style-type: none"> ○ Bank account reconciliations should be performed on a monthly basis. ○ Financial statements (balance sheet, profit and loss statement and notes) should be prepared on a regular basis, and at least annually. NB: In addition, complementary documents may be prepared such as statements of cash flows and statements of changes in equity. ○ The annual report, including the financial information, should be prepared by the EB for approval by the GA. ○ If applicable, extra funds may be invested and the investment strategy should be reviewed regularly. ○ Payroll and income tax payments should be monitored regularly and comply with local laws. ○ Financial statements should be audited on an annual basis by an external independent auditor (i.e. a person or firm recognised by the local authorities as being authorised to perform financial audits with the purpose of providing an audit opinion). The audit should be conducted following recognised auditing standards (e.g. ISA or GAAS). - Accounting software should be used to manage the NOC finances. - NB: Accounting and reporting software may also be used as follows: <ul style="list-style-type: none"> ○ The software should be configured to be aligned with the financial reporting requirements of the NOC. ○ Financial reporting should be made available in the accounting and reporting software via the use of automated reports. - At a more advanced level, an integrated ERP (Enterprise Resource Planning) package may be used to support key business processes of the organisation (i.e. at least financial accounting and reporting, purchasing, revenue/funds, project management, HR/payroll, travel and expenses). - Regular communications and reports on financial activities must be produced. In particular, the Treasurer must regularly report to the EB regarding budget consumption and financial performance, and provide comments on financial statements (variance of balances versus prior period) and on the annual report.



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
Questions for self-evaluation	<p>Questions for this section: (Answers expected: “Yes”, “Yes, partly”, “No” + Two text boxes: “Comments”, “Action plan or potential adjustments envisaged by your NOC if the answer is not YES”)</p> <ul style="list-style-type: none"> - Has your NOC developed written and documented financial policies and procedures that include (i) activities to be performed by the organisation; (ii) frequency; (iii) basic KPIs to measure the organisation’s financial performance; and (iv) reporting process on financial activities, as mentioned above? - Have the principles mentioned above been duly taken into account in your financial policies and procedures, and are they being consistently applied in practice? - Are your NOC’s financial statements audited on an annual basis by an independent, external and certified auditor following recognised auditing standards, as mentioned above? - Does your NOC use accounting software? - Are financial reports produced on a regular basis and communicated to the appropriate people and relevant bodies? - Is there regular communication between the person in charge of the NOC finances, the person or organ in charge of monitoring compliance with internal (financial) procedures and local laws, and decision-makers (i.e., regular reports of the Treasurer to the EB members)? 		
3.2	Power of signature	<p>➤ In order to avoid any abuse of powers of representation (in particular signing), adequate rules should be set up, approved and monitored at the highest level.</p>	<ul style="list-style-type: none"> - The rules of the NOC should ensure that only authorised people can make commitments on behalf of the organisation. - In principle, the power of signature should be given to at least two office-bearers: Pt and SG for the main institutional commitments; Pt and Treasurer for the main financial commitments. - The power of representation should be clearly addressed in the rules and procedures in force for the organisation in order to avoid any potential abuse of powers of representation. - Ethical standards and rules of conduct, as well as potential sanctions in cases of non-compliance, should be communicated to each new member or employee of the organisation and signed by them for acknowledgement. - Reporting lines, authorities and responsibilities should be established as follows: <ul style="list-style-type: none"> o The EB should define the roles and responsibilities of committees and commissions, top management and key functions. o Top management should establish reporting lines and assign authorities and responsibilities among staff members. <p>NB:</p> <ul style="list-style-type: none"> - At a more advanced level, an integrated ERP package may be used, whereby all financial commitments would be entered in the system and validated by the authorised people according to the thresholds defined in internal regulations. - At a more advanced level, internal audits may equally be conducted to identify weaknesses and areas for improvement.



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
Questions for self-evaluation	<p>Questions for this section: (Answers expected: "Yes", "Yes, partly", "No" + Two text boxes: "Comments", "Action plan or potential adjustments envisaged by your NOC if the answer is not YES")</p> <ul style="list-style-type: none"> - Does the regulatory framework of your NOC ensure that only authorised people can make commitments on behalf of the NOC? - Is the power of signature given to at least two officers for important commitments? - Are the assignment of responsibilities and reporting lines clearly established and monitored to avoid any potential abuse of powers? 		
3.2	Power of signature	<p>➤ Precise, clear and transparent regulations should be established and applied, and effective controlling systems and checks and balances should be put in place.</p>	<ul style="list-style-type: none"> - According to the principle of checks and balances, the responsibility to perform a task and the authority to verify its proper execution should be distributed among different people in order to avoid the concentration of powers in the hands of a single person, and ultimately to prevent potential fraud and error. - This concept is also called segregation of duties, whereby more than one person is required to complete a chain of transactions. Tasks required for a financial process should be disseminated among multiple persons; at least one person should prepare a task and another one should review it. - The distribution of the main duties and responsibilities as well as the incompatible functions or powers should be identified and mentioned in the rules of the NOC. If the segregation of duties cannot be attained, compensating controls should be set up, i.e. ad hoc controls from management or by the EB collectively should be performed. - The following principles should be considered: <ul style="list-style-type: none"> ○ Petty cash is locked in a secure place to which access is restricted. ○ A threshold is defined for the maximum balance to be withdrawn from the petty cash. ○ Withdrawals of cash are performed, if possible, in the presence of two people. All withdrawals should be validated by the Treasurer or person in charge of financial control. ○ Cash is counted on a monthly basis and compared to the value indicated in the books; differences should be investigated and reported. ○ Segregation of duties should be implemented in areas where the concentration of powers may increase the risk of fraud or error. Typical examples of segregation of duties can be found below: <ul style="list-style-type: none"> ▪ The person who requests the purchase of goods or services should not be the person who approves the purchase order. ▪ The person who confirms the receipt of goods or services should not be the person who can



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
			<p>book entries in the accounting ledger.</p> <ul style="list-style-type: none"> ▪ The person who maintains and reconciles the accounting records should not be able to obtain custody of checks and cash. ▪ The person who receives checks or cash should not be the person who makes the deposit in the petty cash or in the bank account. ▪ The person who prepares a payment should not be the person who approves the payment. ▪ The person who prepares and processes payroll data and documents should not be the person who authorises payroll changes and payments. <p>NB: In the areas where segregation of duties cannot be ensured for valid reasons (small size of the NOC in particular), compensating controls should be implemented by reviewing, on a sample basis, a few transactions each day/week/month to prevent potential fraud and error. This should be the responsibility of top management or, in small NOCs with very few employees, of the EB collectively, which should then meet if possible once a month.</p> <p>NB: At a more advanced level:</p> <ul style="list-style-type: none"> - All manual accounting entries booked by a person may be reviewed by another. - An integrated ERP package may be used to automatically book some accounting entries (to reduce the likelihood of misstatement/error).
Questions for self-evaluation	<p>Questions for this section: (Answers expected: “Yes”, “Yes, partly”, “No” + Two text boxes: “Comments”, “Action plan or potential adjustments envisaged by your NOC if the answer is not YES”)</p> <ul style="list-style-type: none"> - Are specific policies or regulations and effective controlling systems in place within the NOC to respect the principles of “checks and balances” and “segregation of duties”, in line with the above? - If not, are “compensating controls” at least in place? 		
3.2	Power of signature	➤ As a general rule, individual signature should be avoided for binding obligations of an	<ul style="list-style-type: none"> - The four-eye principle should be implemented within the NOC to reduce the risks of errors or fraud. - Transactions with cash and cheques should be avoided, as they do not allow traceability of movements and limit accountability. Wire transfers should be the preferred option for money transfer. - Rules and guidelines on signatory rights and obligations should be enacted and observed by the NOC.



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
		organisation.	<ul style="list-style-type: none"> - The following principles should be considered: <ul style="list-style-type: none"> o All payments (cash, cheque and electronic) should be approved by two different authorised people. o Thresholds should be defined for payments that need the authorisation of two staff members; a member of staff and a member of the EB; or two members of the EB. o Signature powers should be reviewed and updated regularly. o A threshold should be defined for the maximum balance to be withdrawn from the petty cash. o Use of petty cash should be limited to specific operations in accordance with the petty cash policy. <p>NB: At a more advanced level, technology may be used for electronic payments whereby the online banking platform would require two different users to validate a payment.</p>
Questions for self-evaluation	<p>Questions for this section: (Answers expected: “Yes”, “Yes, partly”, “No” + Two text boxes: “Comments”, “Action plan or potential adjustments envisaged by your NOC if the answer is not YES”)</p> <ul style="list-style-type: none"> - Is the “four-eye principle” implemented and observed within your NOC? - Are the principles mentioned above taken into consideration? 		
3.3	Internal management, communication and coordination	<ul style="list-style-type: none"> ➤ Good internal communication reinforces the efficiency of sporting organisations. ➤ Good information flow inside sporting organisations ensures good understanding by membership of activities 	<ul style="list-style-type: none"> - A fluent information flow within the organisation allows all levels of the organisation to take informed decisions and actions and to perform their tasks more efficiently. The EB and the administration of the organisation must therefore regularly exchange. - Regular meetings and circulation of the minutes facilitate a fluid internal communication and information-sharing. - As part of this mutual and regular exchange of information, it should be a right for the members of the NOC to be regularly informed of the activities of the NOC, but also a duty for the members to regularly inform the NOC of their own activities. This may be included in the NOC statutes as part of the rights and duties of the members of an NOC. See also item 2.1. - A culture of respect, tolerance, inclusiveness and integrity is necessary to build a climate of mutual trust within the organisation. - The working conditions and environment should be regularly assessed, and motivation and incentive policies for both salaried and volunteer staff members should be developed.



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
		undertaken and allows managers to make timely and informed decisions. ➤ Good working conditions and atmosphere as well as motivation and incentive policies are essential for the smooth functioning of the organisation.	
Questions for self-evaluation	Questions for this section: (Answers expected: “Yes”, “Yes, partly”, “No” + Two text boxes: “Comments”, “Action plan or potential adjustments envisaged by your NOC if the answer is not YES”) <ul style="list-style-type: none"> - Is there regular internal communication and exchange of information within your NOC between: <ul style="list-style-type: none"> o The governing bodies and the administration? o The NOC and its members (in particular the NFs)? - Does the internal communication and information-sharing allow for the governing bodies and the administration to take informed decisions and act efficiently? - Are minutes of meetings (in particular GA and EB meetings) produced, recorded and circulated to all the members and people concerned within a reasonable timeframe after the meetings? - Are the working conditions and atmosphere within the NOC regularly assessed and, if necessary, improved? - Are motivation and incentive policies considered by your NOC? 		
3.4	Risk management	➤ A clear and adequate risk-management process should be put in place: <ul style="list-style-type: none"> ▪ Identification of potential risks for 	<ul style="list-style-type: none"> - Risk management aims at identifying the main risks faced by the organisation, creating a strategy to deal with these risks and assessing the performance of this strategy in reducing risks. - The EB or a person, within the EB or at the top level of management, should be responsible for leading risk management activities. - The following principles should be considered: <ul style="list-style-type: none"> o Key financial processes (e.g. procurement, travel & expenses, financial closing & reporting and cash



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
		the sports organisations <ul style="list-style-type: none"> ▪ Evaluation of risks ▪ Control of risks ▪ Monitoring of risks ▪ Disclosure/transparency 	<p>management) should be documented in either a narrative, flowchart or matrix format.</p> <ul style="list-style-type: none"> ○ Key risks (strategic, financial, operational, compliance and reputational) should be identified for each objective and process of the organisation, and indicated in the related documentation. ○ The risks identified should be evaluated in terms of likelihood and impact. ○ Actions should be defined for the key risks, and responsibility for action should be allocated to people. ○ Controls should be defined and implemented. <ul style="list-style-type: none"> - The risk assessment should be reviewed and the risks reassessed at least on an annual basis or depending on the level of the risk. - The risk assessment and management should be reviewed and approved by the EB. <p>NB: At a more advanced level, the following elements may also be considered:</p> <ul style="list-style-type: none"> - There may be a dedicated risk management function within the organisation. - Risk and control matrices may be established for all processes. - There may be an internal audit function within the organisation auditing the risk management processes. - A fraud risk assessment may be performed annually, taking into account the various types of fraud, potential incentives and pressures for committing fraud within the organisation etc. - The external auditor may provide an opinion on the internal controls of the organisation.
Questions for self-evaluation	<p>Questions for this section: (Answers expected: “Yes”, “Yes, partly”, “No” + Two text boxes: “Comments”, “Action plan or potential adjustments envisaged by your NOC if the answer is not YES”)</p> <ul style="list-style-type: none"> - Are a risk assessment and a risk management policy established within your NOC in line with the principles mentioned above? - If yes, <ul style="list-style-type: none"> ○ Is there a body or a person within the NOC responsible for risk assessment and management? ○ Are the risk assessment and management regularly reviewed and approved by the EB? ○ Does your NOC take adequate measures to monitor and reduce identified risks? 		
3.5	Appointment of the members of the	<ul style="list-style-type: none"> ➤ Leadership is above management. ➤ The majority of 	<ul style="list-style-type: none"> - Management is accountable to leadership and to the EB (governance). - Management at the operational level should be headed by a person occupying the position of appointed Secretary General or CEO or similar, acting as head of the staff/administration, appointed by and reporting to the EB. This key position within the NOC should be exercised by a professional hired and remunerated by the



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
	management.	<p>the members of management should be professional. Candidates should have professional competency and an impeccable professional history.</p> <p>➤ The selection process should be based on objective criteria and should be set out clearly.</p>	<p>NOC, with a clearly defined job description. This position is not entitled to exercise a voting right in the meetings of the governing bodies of the NOC (GA, EB).</p> <ul style="list-style-type: none"> - Staff members should have educational and/or professional backgrounds that make them suited to perform their tasks. For volunteers who do not meet this requirement, training sessions should be provided. - A recruitment policy should be established and approved by the EB including a specific recruitment procedure and objective selection criteria reflecting the skills and qualities required, with a view to finding the people most suited to the positions open. - The recruitment procedure should, in particular, cover the following elements: <ul style="list-style-type: none"> o Advertise the positions available. o Evaluate the candidatures received; check the qualifications and skills of candidates to match the requirements of the position; check references and professional history which must be impeccable and verifiable. o Offer the position to a candidate after a transparent and fair selection process. o Formalise a contract. o Facilitate the integration of the newcomer through training and information sessions. - Upon their joining the NOC, staff members should receive all necessary information and instructions. They may be also required to sign a code of conduct (or similar form) through which they commit themselves to respect the applicable rules of the organisation, including the ethical rules.
Questions for self-evaluation	<p>Questions for this section: (Answers expected: "Yes", "Yes, partly", "No" + Two text boxes: "Comments", "Action plan or potential adjustments envisaged by your NOC if the answer is not YES")</p> <ul style="list-style-type: none"> - Is the top management position of your NOC exercised by a professional hired and remunerated by your NOC? - If yes, is this position separated from the governing bodies (and has no vote in the meetings of the governing bodies)? - Is there a recruitment policy/procedure for the management/staff including, in particular, a transparent and open process as well as clear and objective selection criteria? - Are the elements mentioned above considered when establishing this recruitment policy/procedure? - Are staff members provided with clear information and instructions (including signing a code of conduct, if it exists), upon joining the NOC? 		
3.6	Code of Ethics and ethical issues	➤ Develop, adapt and implement ethical principles	<ul style="list-style-type: none"> - The IOC Code of Ethics is an integral part of the OC; as a result, all constituents of the Olympic and Sports Movement must comply with it. - The IOC Code of Ethics regulates the relationship between NOCs and the IOC. However, each NOC should



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
		and rules. ➤ Ethical rules should refer to and be inspired by the IOC Code of Ethics. ➤ Monitor the implementation of ethical principles and rules.	adopt and implement its own Code of Ethics or specific ethical rules for its internal relations, applicable to all NOC office-bearers and to the relations with the members. - The NOC Code of Ethics or ethical rules should comply with the IOC Code of Ethics' fundamental principles, as well as its rules on: <ul style="list-style-type: none"> ○ Integrity of conduct (including corruption and conflicts of interests, see also item 2.8); ○ Integrity of competitions (including compliance with the Olympic Movement Code on the Prevention of the Manipulation of Competitions); ○ Use of resources (including Olympic resources); ○ Obligation to report. - The NOC may decide to set up an ethics commission (or similar entity) with the support of a qualified and independent person to monitor in particular the compliance of the organisation, its members, its office-bearers and its staff with the rules of the Code or the ethical rules in place. - The ethics commission (or similar entity) should be composed of independent people (including external people) elected/ratified by the GA for a specific term of office (e.g. four years). It should report regularly to the EB and GA about its activities. It may receive questions or complaints from any individual or entity. - The ethics commission (or similar entity) should be in charge of investigating allegations of breaches of the Code or the ethical rules in place, and of communicating its findings to the decision-making organ(s) of the NOC - EB or GA - in charge of taking appropriate disciplinary measures and sanctions.
Questions for self-evaluation	Questions for this section: (Answers expected: "Yes", "Yes, partly", "No" + Two text boxes: "Comments", "Action plan or potential adjustments envisaged by your NOC if the answer is not YES") <ul style="list-style-type: none"> - Does your NOC have its own code of ethics or ethical rules for its internal relations, inspired by and compliant with the IOC Code of Ethics? - Does your NOC have an independent ethics commission or similar body? - If yes, <ul style="list-style-type: none"> • Are the terms of reference/rules of procedure of this ethics commission or similar body approved by the GA of your NOC? • Are the members elected/ratified by the GA of your NOC? 		



THEME 4: Accountability, transparency and control

#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements/expectations for NOCs
4.1	Accountability	<ul style="list-style-type: none"> ➤ All bodies, whether elected or appointed, shall be accountable to the members of the organisation and, in certain cases, to their stakeholders. ➤ In particular, the executive body shall be accountable to the General Assembly of the organisation. 	<ul style="list-style-type: none"> - The members of the EB, any committee or commission, management and staff have an obligation towards the organisation to account for their activities in a transparent manner and to act in the best interests of the organisation. - The EB is accountable to the GA. The EB is elected by the GA and, as such, it should report to the GA on the performance of its duties. - Reporting modalities and lines between each body and/or office-bearer should be clearly established and documented. - The GA must review and approve the annual reports and the achievement of the objectives set out. - A process for assessing the performance of the EB and of its members may be set up. - The GA may approve a motion of no confidence with regard to an EB member, or the whole EB, and replace him/her/the whole EB with new office-bearers (for the remainder of the term) on disciplinary or non-performance grounds, subject to the rules established in the NOC statutes. - The EB must prepare all necessary information and documents to the members, ensuring in particular that agendas, reports and meeting minutes are prepared in a timely manner and are readily available to the members. - The NOC is also accountable to its stakeholders, to the extent of the legitimate interest they have in the performance of the organisation. - A framework for reporting and communicating with the NOC's stakeholders should be established to define in particular the nature and extent of the communication with the key stakeholders, depending on their legitimate interest and involvement in the operations of the NOC.
4.1	Accountability	<ul style="list-style-type: none"> ➤ Management shall be accountable to the executive body. All employees shall be accountable to management. 	<p>A process for assessing the performance of management and staff may be set up as follows:</p> <ul style="list-style-type: none"> - The EB should set annual objectives to top management in line with the strategic plan approved by the GA, and evaluate their performance at the end of the year. - Management should set annual objectives for each staff member in line with the objectives to be accomplished by staff, and evaluate the performance of staff members at the end of the year. - Based on performance reviews, management should identify development needs and suggest



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements/expectations for NOCs
			training plans to staff members. - Staff and top management should get regular feedback on their performance. - 360-degree evaluations may also be conducted throughout the organisation.
Questions for self-evaluation	Questions for this section: (Answers expected: "Yes", "Yes, partly", "No" + Two text boxes: "Comments", "Action plan or potential adjustments envisaged by your NOC if the answer is not YES") <ul style="list-style-type: none"> - Is accountability within your NOC clearly defined and implemented? - In particular, is it clearly established in your NOC statutes that the EB must be accountable to the GA? - Are reporting modalities and lines clearly established and documented? - Is the necessary information and documentation for the meetings of your NOC prepared and circulated in a timely manner? - Does your NOC report regularly to its stakeholders and/or external partners, in particular when the NOC has a duty to be accountable to the latter (e.g. if the NOC receives financial or technical support from stakeholders and/or external partners)? - Is there a process in place for assessing the performance of the EB members and the members of the administration, as mentioned above? 		
4.2	Processes and mechanisms	➤ Adequate standards and processes for Accountability should be in place and available to all organisations, and consistently applied and monitored.	<ul style="list-style-type: none"> - Accountability standards and processes should include all the policies and procedures within the organisation that define the roles and responsibilities of the EB, management and staff as well as the organisation's expectations for their professional conduct. - The roles and responsibilities for the members of the EB, top management and staff, as well as the lines of responsibility and reporting, should be clearly defined and monitored regularly in particular through: <ul style="list-style-type: none"> o The provisions of the NOC statutes (for the members of the EB) o The Staff Regulations and job descriptions o The Standards of Conduct
4.2	Processes and mechanisms	➤ Clear and measurable objectives and targets must be set for the organisation, its boards, management and staff, including appropriate tools for assessment.	<ul style="list-style-type: none"> - The NOC objectives should be derived from the strategic plan. - The EB should delegate these objectives among its members and/or the Commissions or Committees, if applicable, and among management. - Key performance indicators (KPIs) can be defined in terms of financial targets (e.g. growth of X% in donations, decrease of operating expenses by X%), operational targets (e.g. perform X fundraising campaigns in the year, bring in X new sponsors) and compliance targets. - Management should define concrete operational/action plans, for each of the NOC domains, to be performed by its staff to reach the targets set out by the EB. The achievement of these objectives should be assessed on annual basis as part of individual performance evaluations.



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements/expectations for NOCs
Questions for self-evaluation	<p>Questions for this section: (Answers expected: “Yes”, “Yes, partly”, “No” + Two text boxes: “Comments”, “Action plan or potential adjustments envisaged by your NOC if the answer is not YES”)</p> <ul style="list-style-type: none"> - Does your NOC clearly determine the powers and responsibilities of the EB and its members in its statutory framework? - Does your NOC clearly determine the powers and responsibilities of the management and staff in its regulatory framework (e.g. through “staff regulations” or similar regulations)? - Are “Standards of Conduct” established and communicated to the members? - Is the compliance with these powers and lines of responsibilities / reporting monitored and assessed regularly? - Are the tasks and objectives defined and assigned to competent bodies / persons within the organisation efficiently distributed and in line with the strategic and operational/action plans? - Are KPIs and/or other tools in place in order to measure the performance of those responsible? 		
4.3	Transparency and communication	<ul style="list-style-type: none"> ➤ Financial information should be disclosed gradually and in appropriate form to members, stakeholders and the public. ➤ Disclosure of financial information should be made on an annual basis. 	<ul style="list-style-type: none"> - Financial information must be regularly communicated internally, and to stakeholders whenever necessary. - Financial information must be produced in writing. It may also be commented orally during meetings of the EB or of the GA. - Financial information must be disclosed on an annual basis so that interested parties may have an overview of the NOC’s financial health. - The conditions for the disclosure of financial information (content, frequency and recipients of information) should be described in writing in the NOC’s financial policies and procedures. - Budgets must be prepared for the year by the EB and approved by the GA. Actuals should be compared to budget on a regular basis (at a minimum on a quarterly basis). Variations should be explained in writing and communicated to the EB and reported to the GA. See item 4.4 - The financial statements (balance sheet, profit and loss statement and notes) must be prepared annually and presented in the annual report. The financial statements should be reviewed and approved by the EB and submitted to an independent external auditor appointed by the GA. The audit report should be accessible and the audited financial statements must be submitted to the GA for approval. - The EB should be collectively accountable/take on collective responsibility for the financial statements presented at the GA. - Summarised financial information may be prepared for disclosure to the stakeholders and to the public, as the case may be. It should provide a synthesis of non-confidential information. It may be disclosed to the stakeholders and to the public, as the case may be, as part of the annual report, possibly on the NOC’s website.



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements/expectations for NOCs
			<ul style="list-style-type: none"> - More generally, good external communication with partners and the general public (via the NOC's website for example) must be encouraged to (i) promote the Olympic Movement and the NOCs' activities at national and international level; (ii) increase the transparency and reputation of the NOC; and (iii) enable the NOC to strengthen the relationship and mutual trust with its partners.
4.3	Transparency and communication	<ul style="list-style-type: none"> ➤ The financial statements of sports organisations should be presented in a consistent way in order to be easily understood. 	<ul style="list-style-type: none"> - Financial statements must be established according to a pre-defined standard that should be applied consistently every time financial statements are produced. - Any changes in the standard used or in the application of the standard must be disclosed so as to inform the reader of the potential impact of this change on the financial statements. - The financial statements should be prepared by the person(s) in charge of financial affairs under the supervision of the person/body (e.g. EB member or Finance Commission) responsible for finance. - The financial statements should include a balance sheet, a profit and loss statement and notes to the financial statements. Note: Complementary documents may also be prepared such as statement of cash flows and statement of changes in equity. - The financial statements must comply with the local accounting laws. In addition, the use of the International Accounting Standards and International Financial Reporting Standards (IFRS), or, for smaller NOCs, IFRS for SMEs (Small and Medium Enterprises) is encouraged. - The accounting standard used to produce the financial statements should be applied systematically, every time the financial information is produced; in particular, the classification of the accounts in financial statement line items should be consistent and stable across years.



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements/expectations for NOCs
Questions for self-evaluation	Questions for this section: (Answers expected: “Yes”, “Yes, partly”, “No” + Two text boxes: “Comments”, “Action plan or potential adjustments envisaged by your NOC if the answer is not YES”)		
	<ul style="list-style-type: none"> - Is financial information of your NOC produced annually and in writing? - Is financial information readily available? - Do your NOC’s financial policies and procedures include the conditions for the circulation and disclosure of financial information / position of the organisation (which, to whom, when)? - Is the budget for the following year reviewed and approved by the GA? - Are audited financial statements reviewed and formally approved by the GA annually? - Are financial statements established consistently, according to pre-defined standards, in line with the local accounting laws/standards and, as much as possible, IFRS? - Do financial statements include in particular a balance sheet, a profit and loss statement and notes to the financial statements? - Is a summary of the financial information disclosed to external partners and/or general public? - More generally, does your NOC communicate regularly and share relevant information on its activities with external partners and the general public? 		
	4.4	Financial matters – applicable laws, rules, procedures and standards	<ul style="list-style-type: none"> ➢ Accounts should be established in accordance with the applicable laws and “true and fair view” principle.
4.4	Financial matters – applicable laws, rules, procedures and standards	<ul style="list-style-type: none"> ➢ The application of internationally recognised standards should be strongly encouraged in all sports organisations, where possible, and required for an international body. 	<ul style="list-style-type: none"> - IFRS are the main internationally recognised standards. They provide common accounting and reporting rules that define how business transactions should be recorded and what information an organisation should disclose in its financial statements. - The use of an internationally recognised accounting framework enables an easy comparison of financial statements of different companies and organisations. It also contributes to increased transparency by using universal principles, easily understood by knowledgeable readers. - Should they be compatible with local laws, the use of IFRS (or, for smaller NOCs, IFRS for SMEs) should be considered. - In this case, the NOC may invest in the training of its staff in the use of the IFRS.



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements/expectations for NOCs
4.4	Financial matters – applicable laws, rules, procedures and standards	➤ For all organisations, annual financial statements are to be audited by independent and qualified auditors.	<ul style="list-style-type: none"> - Since financial information is prepared within the NOC, the EB and GA also need to have an external and reliable opinion on the accounts: the audit opinion. - Other users of financial information need to have an external opinion on the financial statements such as tax authorities (to determine the accuracy of tax returns), financial institutions (to assess credit risk) and management itself (to evaluate the NOC's risk management processes and internal control system). - A financial statement audit is the examination of the organisation's financial statements and related disclosures (notes) by an independent auditor. It results in a report, issued by the auditor, certifying the fairness of the presentation of the financial statements. - The main characteristics of the auditor's independence are: <ul style="list-style-type: none"> o independence of mind, i.e. the absence of any influence that could compromise the auditor's professional judgment, integrity, objectivity and professional scepticism o independence in appearance, i.e. the avoidance of facts and circumstances that could lead a third party to think that the auditor's integrity, objectivity or professional scepticism has been compromised - The qualification of the auditor can be assessed through the following indicators: <ul style="list-style-type: none"> o the audit team who performs the audit is supervised by an auditor who holds a certified public accountant degree o the audit opinion is signed by an auditor who holds a certified public accountant degree o the audit firm is subject to audits by the country's or international audit oversight authorities o the audit firm has developed a quality control framework (in line with the international standard on quality control 1) o the audit firm benefits from international recognition and is a member of a global network of audit firms. <p>The NOC should comply, at a minimum, with the following:</p> <ul style="list-style-type: none"> - The financial statements must be audited on an annual basis - The auditor must be independent, i.e. not related or acquainted to the NOC in any way. The team in charge of the financial audit must have no personal relationships or acquaintances with parties that might have a financial interest in the NOC (e.g. management, Treasurer, EB). The NOC must require a declaration of independence from the auditor



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements/expectations for NOCs
			<ul style="list-style-type: none"> - The relationship between the NOC and its auditor should be clearly defined in a contractual document (e.g. contract, terms of reference, engagement letter) - The choice of the auditor should be proposed by the EB to the GA - The GA should appoint/confirm the auditor each year for the chosen term - The auditor's report should accompany the financial statements when they are disclosed to the intended recipients <p>The auditor should present its audit opinion during the GA's meeting and be available to answer questions from members.</p>
4.4	Financial matters – applicable laws, rules, procedures and standards	➤ Accountability and financial reports should be produced on a regular basis.	<ul style="list-style-type: none"> - Financial reports should be prepared on a quarterly basis for internal use. They should present basic indicators about the financial health of the organisation over the past quarter as well as a comparison of actuals to budget targets. Any variances should be explained in writing. - Quarterly financial reports (which may also include a statement of the cash flow situation) should be presented to the EB and commented on by the Treasurer. Potential errors or problems should be identified and corrective measures put in place. - At a minimum on an annual basis, the EB must report to the GA.
4.4	Financial matters – applicable laws, rules, procedures and standards	<ul style="list-style-type: none"> ➤ Information about remuneration and financial arrangements of the governing bodies' members should be part of the annual accounts. ➤ Clear rules regarding remuneration of the members of governing bodies and managers should be enforced. ➤ Remuneration procedures should be transparent and predictable. 	<ul style="list-style-type: none"> - The EB should define in a written/documented policy approved by the GA: <ul style="list-style-type: none"> o the remuneration and salaries of the key management personnel (staff) who have a working contract with the NOC; o the reimbursement policy for the travel, accommodation and other justified expenses of the EB members; and o all applicable rules, such as on per diem allocation. - The NOC should include in its annual and financial report the remuneration and salaries of the management as well as the reimbursement of the justified expenses of the EB members. - For NOCs applying the IFRS, the total compensation of the key management and the reimbursement of the justified expenses of the EB should be disclosed (according to IAS24). - According to local accounting laws, other elements of compensation or reimbursement may be required.



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements/expectations for NOCs
Questions for self-evaluation	<p>Questions for this section: (Answers expected: “Yes”, “Yes, partly”, “No” + Two text boxes: “Comments”, “Action plan or potential adjustments envisaged by your NOC if the answer is not YES”)</p> <ul style="list-style-type: none"> - Do your NOC’s financial statements comply with your local accounting laws and, if applicable, with international standards such as IFRS? - Are your NOC’s annual financial statements audited by an independent and qualified auditor who meets the criteria listed above? - Is the auditor elected/appointed by the GA? - Is the appointment of the auditor formalised through a contractual document? - Is the auditor’s report included in the presentation of the financial statements? - Is the auditor required to give its audit opinion during the GA’s meeting at which the annual financial statements are submitted, and to answer any question from members? - Are financial reports presented on a regular basis to the governing bodies of your NOC (at least quarterly at EB meetings and at least once a year at the GA)? - Is there a clear and written policy disclosed to and approved by the GA for (i) the reimbursement of the justified expenses of the elected EB members and (ii) the remuneration and salaries of the management and staff members? 		
4.5	Internal control system	<ul style="list-style-type: none"> ➢ Internal control of the financial processes and operations should be established within the sports organisations. 	<ul style="list-style-type: none"> - Internal control can be broken down into five key components, which are further described in the document “COSO 2013 principles and points of focus”: <ul style="list-style-type: none"> ○ The control environment consists in the principles and values, formalised or not, which influence or steer the organisation and its activities; it includes the structure and hierarchy, ethics, the reporting lines, the tone at the top, the accountability of organs/bodies and persons in charge of controls ○ Risk assessment ensures the continuous monitoring of risks and changes ○ Control activities include rules and procedures that allow the implementation and execution of key control on all activities ○ The organisation obtains or prepares relevant information to ensure the effectiveness of the internal control system and communicates them internally and externally as appropriate ○ The management and monitoring enable continuous or regular assessment of internal controls and the communication of potential deficiencies to relevant parties - Roles and responsibilities must be clearly defined in terms of internal control. In particular: <ul style="list-style-type: none"> ○ The EB is responsible for defining internal control principles, making sure that they are enforced throughout the organisation and submitting it to regular examination ○ Top management is responsible for implementing the internal control principles defined by the EB, by developing appropriate controls in specific at-risk areas,



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements/expectations for NOCs
			<p>ensuring controls are performed, following up on the results of the controls and implementing corrective action in case of deficiencies</p> <ul style="list-style-type: none"> ○ The staff is responsible for executing the controls defined by management and communicating deficiencies upward <p>- For each key component of the internal control, the EB must define the key principles and management must implement them in policies, procedures and controls.</p> <p>NOTE: At a more advanced level, the risk management function may also assist staff in the execution of the controls and performs regular assessments, and the Internal Audit function may also assess the effectiveness of the internal control within the organisation</p>
4.5	Internal Control system	<p>➤ The adoption of a compliance system, document retention system and information security system should be encouraged.</p>	<ul style="list-style-type: none"> - With regard to the compliance system, the NOC should perform the following procedures: <ul style="list-style-type: none"> ○ The EB should be responsible for overseeing the system and should appoint a person responsible for all compliance operations, e.g. a 'Compliance Officer'. ○ The Compliance Officer (or similar function within the NOC) should identify the set of regulations that the organisation has to comply with, such as local laws (labour law, accounting law, fiscal law) and internal policies (such as internal control system procedures, Code of Conduct, accounting standard, etc.). ○ The Compliance Officer (or similar function within the NOC) should also make sure that regulations are known and communicated to all staff within the organisation, and that training is delivered as appropriate. ○ The Compliance Officer (or similar function within the NOC) should perform checks on the conformity of operations and reports, at least quarterly to the EB, on its activities. If applicable, corrective action should be suggested and implemented for non-compliance cases. - With regard to the document retention system, the NOC should perform the following procedures: <ul style="list-style-type: none"> ○ A document retention policy should be established in writing, describing the various document categories (e.g. confidential vs public, business documents vs fiscal/legal documents) and their length of retention. Note: As per Olympic Solidarity guidelines, all documentation related to OS-funded projects (originals of invoices including name of supplier, date, amount and nature of services/products; bank statements; other) must be retained for a period of at least two quadrennial plans (eight years). Local laws and regulation must be applied if more restrictive. ○ This policy should be communicated to each new member of the NOC, its EB, or its staff.



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements/expectations for NOCs
			<ul style="list-style-type: none"> ○ A person should be in charge of performing regular checks to ensure that the document retention system policy is enforced throughout the organisation. ○ Where possible, the NOC should adopt an electronic document management/retrieval system. - With regard to the information security system, the NOC should perform the following procedures: <ul style="list-style-type: none"> ○ An information security policy should be established in writing, describing how and where the <u>assets</u> and sensitive information of the organisation should be protected (use of paper documents, laptops, passwords, backups, etc.) ○ User rights restrictions should be defined to prevent access to unauthorised data or loss of data, in particular related to accounting and financial data. User rights should be regularly reviewed and updated according to staff changes.
4.5	Internal Control system	<ul style="list-style-type: none"> ➢ The structure of the internal control system should depend on the size and importance of the organisation. 	<ul style="list-style-type: none"> - The organisation's internal control system should be aligned with the degree of complexity and number of operations managed by the organisation. - The person in charge of the internal control system should assess, on an annual basis, whether the internal control structure is still appropriate considering the size and importance of the organisation. Adjustments may be deemed necessary to support the internal control system, implementing new controls, segregating tasks further and performing regular checks or audits of the internal control system.
4.5	Internal Control system	<ul style="list-style-type: none"> ➢ Audit committees should be appointed for large sports organisations. 	<ul style="list-style-type: none"> - An audit committee is a committee in charge of overseeing financial reporting and disclosure matters. The audit committee interacts mainly with the Treasurer, the person responsible for finance at the NOC and the external auditor. - The role of the audit committee is to oversee financial reporting and accounting, external auditors, compliance and the internal control system as well as risk management. It can also request special investigations when deemed necessary. This role may also be extended to overseeing the operations of the organisation. - If necessary, an (operational and/or financial) audit committee may therefore be appointed by the GA on an annual basis, from its members who have the skills, qualifications and conditions required and who do not have close relationships with any EB members or members of staff. - The audit committee may invite external consultants or advisers to its meetings if needed or if specific skills are not represented. - The terms of reference of the audit committee should be defined in writing and include the



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements/expectations for NOCs
			following: <ul style="list-style-type: none"> ○ The audit committee reviews financial statements ○ It discusses complex accounting estimates and judgments made by management and the implementation of new accounting principles ○ It recommends the appointment of an external auditor to the GA and discusses with external auditors the audit results ○ It discusses internal control and compliance matters with management ○ It provides guidance to management and/or the EB regarding the above.
Questions for self-evaluation	<p>Questions for this section: (Answers expected: “Yes”, “Yes, partly”, “No” + Two text boxes: “Comments”, “Action plan or potential adjustments envisaged by your NOC if the answer is not YES”)</p> <ul style="list-style-type: none"> - Does your NOC have an internal control system in place, based on the criteria mentioned above, that is consistent with the size and degree of complexity of your NOC? - Are the respective roles and responsibilities of the EB, top management and staff in the internal control process clearly defined, as mentioned above? - Does your NOC have a position of “Compliance Officer” (or similar position) to monitor the compliance and conformity of the operations of the NOC with all the applicable rules? - Is there a document retention/retrieval policy in place within your NOC, as mentioned above? - Is there an information security policy in place within your NOC, as mentioned above? - Is the internal control system regularly evaluated and, if necessary, adjusted to the needs of your NOC? - Do the size and degree of complexity of your NOC justify the appointment of an internal “Audit Committee” as mentioned above? - If yes, does this “Audit Committee” perform its tasks and responsibilities in line with the principles mentioned above? 		
4.6	Education and training	<ul style="list-style-type: none"> ➤ There should be an induction programme for all new members of staff, volunteers, officers and all Board members. ➤ Ongoing education and training of executives, volunteers and employees should be integral to operations. ➤ The promotion of self-education and regular training within the sport organisations 	<ul style="list-style-type: none"> - The NOC should ensure that all its members have the required skills and knowledge for the positions they hold within the organisation. Therefore, it should develop a performance and training system to assess individuals’ competencies, identify missing skills and provide training tailored to individuals’ needs - A training system should be set up within the NOC, including in particular: <ul style="list-style-type: none"> ○ An induction programme to all new joiners (EB and staff) to explain the main governance principles and to inform about the NOC’s policies, rules and procedures ○ Regular identification by the management of needs in terms of development and training plans for its employees, based on individual performance evaluations - For EB members and staff involved in finance and accounting matters (including the Treasurer), the NOC should define precise skills, qualifications and experience requirements (e.g. CPA degree, X years of experience in a similar position, membership with professional



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements/expectations for NOCs
		should be encouraged.	accounting associations etc.)
Questions for self-evaluation	<p>Questions for this section: (Answers expected: "Yes", "Yes, partly", "No" + Two text boxes: "Comments", "Action plan or potential adjustments envisaged by your NOC if the answer is not YES")</p> <ul style="list-style-type: none"> - Does your NOC undertake a regular training needs assessment for all the levels of the NOC (executive, management/staff)? - Does your NOC have a training system for all levels of the NOC (executive, management/staff) which is adapted to the needs identified? - Does your NOC ensure in particular that the EB and staff members specifically concerned with accounting/financial operations and reporting have the qualifications, skills and regular training required for those specific positions? 		



THEME 5: Solidarity and development

#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements/expectations for NOCs
5.1	Distribution of resources	<ul style="list-style-type: none"> ➤ As a principle, financial resources which are proceeds of sport should be allocated to sport and in particular to its development after covering all necessary sports-related costs. ➤ Financial revenues should be distributed in a fair and efficient manner. ➤ A fair distribution of the financial revenues contributes to having balanced and attractive competitions. ➤ A clear and transparent policy for the allocation of the financial revenues is essential. 	<ul style="list-style-type: none"> - The NOC should ensure that the major part of its resources is invested in sports activities and development (athlete support, coaches, education, sports promotion activities, training and competitions, infrastructure and equipment, etc.). - Institutional and administrative costs should be covered at the appropriate level for the NOC to function effectively. - A fair and rational distribution of funds between sports activities and administration costs should be reflected in the NOC's budget, accounted for and reported as part of the EB's annual report to the GA. - The NOC as a "service organisation" should – within the limits of its resources and means - provide technical and financial support to stakeholders, such as member NFs, athletes, coaches, administrators. - Clear policies and procedures for the distribution of funds should be established and communicated by the NOC. In particular, the procedure should follow these steps: <ul style="list-style-type: none"> - 1) Analysis of the current situation - 2) Definition of the needs and objectives - 3) Establishment of a strategic plan and of a budget to support the approved plan. - Different models for the distribution of funds can be applied depending on the NOC's objectives included in its strategic plan. - The concepts under which the funds are allocated should be based on clear and logical criteria, and need to be clearly documented and communicated to the beneficiaries. - Allocation of resources should take into account both performance (elite, i.e. sports results, and mass, i.e. popularity and level of sports practice) and solidarity criteria to allow for the development of different organisations and sports. - Allocation of resources should also take into account compliance of the applicants with good governance criteria. - Applications for funding should be studied in a rigorous and impartial way by a committee, not by one single person, that should make recommendations to the EB in accordance with established criteria. - The decisions on allocation of funding should be communicated and explained to the applicants. - A clear and understandable reporting system for the use of funds should be communicated to



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements/expectations for NOCs
			<p>the beneficiaries.</p> <ul style="list-style-type: none"> - A specific follow-up of the project should be considered to assess the achievements of the objectives set. - The NOC's accounts and financial reports should reflect the distribution of funds among beneficiaries in a clear and transparent way.
Questions for self-evaluation	<p>Questions for this section: (Answers expected: "Yes", "Yes, partly", "No" + Two text boxes: "Comments", "Action plan or potential adjustments envisaged by your NOC if the answer is not YES")</p> <ul style="list-style-type: none"> - Does your NOC ensure that the major part of its resources is invested in sports activities? - Does your NOC ensure that the distribution of funds between operational costs of the organisation and financial support of sports activities is rational, fair and clearly reflected in the NOC budget and financial statements as approved by the GA? - Are the policies, criteria and procedures for the distribution of funds clearly established, documented and approved by the competent governing bodies of the NOC? - Is the allocation of resources based on clear and logical criteria, taking performance, governance, equity and solidarity criteria into account? - Are the criteria for allocating funds clearly communicated to the beneficiaries? - Are funding applications processed by an impartial committee within the NOC? - Is the reporting system for the use of the funds clear and duly communicated to the beneficiaries? - Does your NOC perform a specific follow-up of the project to make sure that the objectives of the project are achieved and the project itself is effectively conducted? 		
5.2	Equity	<ul style="list-style-type: none"> ➤ Resources should be distributed equitably. ➤ The equity in sport should be reinforced. ➤ The right to participate in competitions should be encouraged and secured for those at an appropriate level for the athletes concerned. ➤ The opportunity to organise large sports events should be open. ➤ The criteria for choosing venues 	<ul style="list-style-type: none"> - The NOC must actively promote the practice of sport in a non-discriminatory and inclusive manner. - All classes of population should be encouraged and supported equally in their sports practice. - The NOC should establish inclusion / non-discrimination policies. In particular, the NOC should establish a gender equity policy. - The NOC should work with relevant organisations to educate the components of the Olympic and Sports Movement at national level to the values and principles of equity, inclusion and non-discrimination.



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements/expectations for NOCs
		for events should be fair and transparent.	
Questions for self-evaluation	<p>Questions for this section: (Answers expected: "Yes", "Yes, partly", "No" + Two text boxes: "Comments", "Action plan or potential adjustments envisaged by your NOC if the answer is not YES")</p> <ul style="list-style-type: none"> - Does your NOC engage in activities aimed at increasing the practice of sport by all in an inclusive manner? - Does your NOC have a documented policy for ensuring respect for the principles of equity, inclusion and non-discrimination? - Does your NOC engage in educational programmes to promote these principles? 		
5.3	Development	<ul style="list-style-type: none"> ➤ The development of partnership relations between different sports organisation in developing countries should be encouraged. ➤ The expansion of sports facilities in developing countries should be promoted. 	<ul style="list-style-type: none"> - In order to manage and develop its activities more efficiently, the NOC should develop and maintain partnership relations with other entities, in particular with other sports organisations. - The NOC may also act as a facilitator and coordinator to develop such relationships and partnerships. - The NOC should advocate for adequate sports infrastructures to be developed in close collaboration with local partners and government authorities to allow for increased sport practice. - The NOC should encourage and support the development and implementation of a sustainable operational model for sports facilities which takes into consideration the running and maintenance costs.



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements/expectations for NOCs
Questions for self-evaluation	<p>Questions for this section: (Answers expected: "Yes", "Yes, partly", "No" + Two text boxes: "Comments", "Action plan or potential adjustments envisaged by your NOC if the answer is not YES")</p> <ul style="list-style-type: none"> - Does your NOC engage in partnership relations and/or agreements with other entities, in particular other sports organisations, in order to best develop its activities and attain its goals, in the interest of sport and the athletes in the country? - Does your NOC advocate and collaborate with local partners and government authorities for the development and maintenance of adequate sports infrastructures? 		



THEME 6: Athletes' involvement, participation and care

#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
6.1	Right to participate and involvement of the athletes in the Olympic and Sports Movement and governing bodies.	<ul style="list-style-type: none"> ➤ The right of athletes to participate in sports competitions at an appropriate level should be protected. ➤ Sports organisations must refrain from any discrimination. ➤ The voice of athletes should be heard in sporting organisations. 	<ul style="list-style-type: none"> - The NOC is responsible, in particular, for the participation of the athletes in the Olympic Games and other international, continental and/or regional multi-sports competitions in which it is entitled to take part, in close coordination with the NFs concerned, and in accordance with the applicable rules of the international sports organisations concerned. - The NOC is responsible for providing adequate support to the athletes to take part in these competitions. - The Olympic Charter states, in particular: <ul style="list-style-type: none"> ○ Rule 27.3: <i>The NOCs have the exclusive authority for the representation of their respective countries at the Olympic Games and at the regional, continental or world multi-sports competitions patronised by the IOC. In addition, each NOC is obliged to participate in the Games of the Olympiad by sending athletes.</i> ○ Paragraph 2.1 of the Bye-law to Rules 27 and 28: <i>[The NOCs] constitute, organise and lead their respective delegations at the Olympic Games and at the regional, continental or world multisports competitions patronised by the IOC. They decide upon the entry of athletes proposed by their respective national federations. Such selection shall be based not only on the sports performance of an athlete, but also on his ability to serve as an example to the sporting youth of his country. The NOCs must ensure that the entries proposed by the national federations comply in all respects with the provisions of the Olympic Charter.</i> ○ Rule 40: <i>To participate in the Olympic Games, a competitor, team official or other team personnel must respect and comply with the Olympic Charter and World Anti-Doping Code, including the conditions of participation established by the IOC, as well as with the rules of the relevant IF as approved by the IOC, and the competitor, team official or other team personnel must be entered by his NOC.</i> ○ Rule 44.2: <i>Only NOCs recognised by the IOC may submit entries for competitors in the Olympic Games.</i> ○ Rule 44.4: <i>An NOC shall only enter competitors upon the recommendations for entries given by national federations. If the NOC approves thereof, it shall transmit such entries to the OCOG. The OCOG must acknowledge their receipt. NOCs must investigate the validity of the entries proposed by the national federations and ensure that no one has been excluded for racial, religious or political reasons or by reason of other forms of discrimination.</i> ○ Paragraph 4 of the Bye-law to Rule 44: <i>As a condition precedent to participation in the Olympic Games, every competitor shall comply with all the provisions of the Olympic Charter and the rules of the IF governing his sport. The NOC which enters the competitor is responsible for ensuring that such competitor is fully aware of and complies with the Olympic Charter and the World Anti-Doping Code.</i> - The selection policy and process should be established by the NOC, in close collaboration and agreement with the NFs, and should be clearly communicated to all those concerned and published in a transparent manner. - When the country of an NOC is granted the right to host an international sports event by an international sports organisation, the host country and the local organiser must offer all necessary guarantees to ensure that all



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
			<p>eligible athletes and participating delegations and officials are able to enter the host country and are treated without discrimination. Any issue arising in relation to this should be resolved in a timely manner by the local organiser, the host country and the international sports organisation concerned, with the assistance of the NOC of the host country if need be.</p> <ul style="list-style-type: none"> - Athletes must be represented within the NOC through an Athletes' Commission established in accordance with the IOC guidelines for the NOCs' Athletes' Commissions. Representatives of the Athletes' Commission must be part of the decision-making bodies of the NOC. See item 2.4. - In accordance with Rule 28.1.3 of the Olympic Charter and the IOC guidelines for the NOCs' Athletes' Commissions, the composition of the GA should include as voting members at least two athletes' representatives. The composition of the EB should also include at least one athletes' representative, as voting member. This should be clearly reflected in the NOC Statutes. By way of example, and to combine the requirements of Rule 28.1.3 of the Olympic Charter and the IOC guidelines for the NOCs' Athletes' Commissions, it is usually suggested that the NOC Statutes (and the specific terms of reference of the NOC Athletes' Commission) include a specific provision as follows (or similar to it): <ul style="list-style-type: none"> o The composition of the GA shall include at least two (2) athletes' representatives elected by the NOC Athletes' Commission, established in accordance with the IOC guidelines for NOCs' Athletes' Commissions, from among athletes who have taken part in at least one of the last three editions of the Olympic Games. o The composition of the EB shall include at least one (1) athletes' representative (in principle the Chair of the NOC Athletes' Commission) elected by the NOC Athletes' Commission, and ratified by the GA, from among athletes elected to the Commission by their peers and who have taken part in at least one the last three editions of the Olympic Games.



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
Questions for self-evaluation	<p>Questions for this section: (Answers expected: “Yes”, “Yes, partly”, “No” + Two text boxes: “Comments”, “Action plan or potential adjustments envisaged by your NOC if the answer is not YES”)</p> <ul style="list-style-type: none"> - Are the policy and process for selecting athletes in multi-sports competitions under the jurisdiction of your NOC (e.g. Olympic Games and other world, continental and/or regional Games in which your NOC is entitled to partake) established in close collaboration and agreement with the NFs concerned and in accordance with the applicable rules of the organiser / international sports organisations concerned? - Are they communicated / publicised in a clear and transparent manner? - Does your NOC, in close collaboration with the NFs concerned, provide adequate support to the athletes when they qualify for and participate in multi-sports events under the jurisdiction of the NOC, in accordance with the applicable rules? - When your country/territory hosts an international sport event, does the organiser guarantee that all eligible athletes and participating delegations and officials are effectively able to enter the host country/territory and are treated equally, without discrimination? - Does your NOC have an Athletes’ Commission established according to the IOC guidelines for the NOCs’ Athletes’ Commissions, including at least two elected voting representatives within the GA and one elected voting representative within the EB? 		
6.2	Protection of athletes	<ul style="list-style-type: none"> ➤ Measures should be taken to prohibit exploitation of young athletes. ➤ Athletes should be protected from unscrupulous recruiters and agents. ➤ Cooperation with the government of the countries concerned should be developed. ➤ Codes of conduct should 	<ul style="list-style-type: none"> - The NOC should contribute to the creation of a safe environment for athletes and should cooperate with all stakeholders and partners concerned, in particular the NFs and the relevant government authorities. - It is the responsibility of each NOC to establish and govern safeguarding policies and to implement procedures and mechanisms to ensure a safe and supportive environment for athletes to practise their sport in the best conditions. It is recommended that such a safeguarding policy addresses the following : <ul style="list-style-type: none"> ○ Specification of what constitutes harassment and abuse in sport; ○ Reporting procedure in response to an alleged incident; ○ Investigation procedure in response to an alleged incident; ○ Mechanisms for decision-making. - According to the Olympic Charter, the NOC is responsible for the behaviour of the members of its delegations. - The NOC should establish a Code of Conduct for all members of its delegation (athletes, officials, coaches, medical staff, etc.) which should address the rules of proper conduct at all levels (behaviour, use of electronic/social media during competitions etc.). - The Code of Conduct should be adequately publicised, as part of the NOC’s policies and guidelines, and the members of the delegation may be required to sign it as a prior condition for being selected in the team. - The NOC may organise a training session or workshop for members of the delegation, in order to familiarise them with the contents of the NOC Code of Conduct and warn them of the sanctions they risk in the event of non-compliance.



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
		be signed by all sports organisations.	
Questions for self-evaluation	<p>Questions for this section: (Answers expected: "Yes", "Yes, partly", "No" + Two text boxes: "Comments", "Action plan or potential adjustments envisaged by your NOC if the answer is not YES")</p> <ul style="list-style-type: none"> - Does your NOC have safeguarding policies to ensure a safe and supportive environment for athletes? - Does your NOC have a Code of Conduct applicable for the members of the team representing your country/territory that is signed by each member of the delegation? 		
6.3	Health	<p>➤ Sports organisations shall adopt rules for the protection of the athletes' health and to limit the risk of endangering the athletes' health (medical supervision, number of days of competition, pollution, etc.)</p>	<ul style="list-style-type: none"> - According to the Olympic Charter, the NOC must encourage and support measures relating to the medical care and health of athletes. - Athletes' health protection consists of both prevention and treatment of injury and illness. - Health services should be set up to be able to respond quickly and appropriately when athletes incur an injury or illness. - Injury and illness prevention consists of continuously collecting information on epidemiology, risk factors and injury mechanisms (when/where, why and how injuries and illness happen) to identify patterns and athletes at higher risk or situations with a propensity for injury or illness. This information is critical to be able to in turn develop preventive programmes. See tools to collect information. - Injury and illness prevention can comprise modifying internal or external risk factors such as the training and competition load of the athlete, the strength and resilience of the musculoskeletal system, biomechanical movement skill, sport rules, equipment, training and competition venue design and safety, etc. - The NOC should adopt the Olympic Movement Medical Code; run periodic health evaluations, familiarise themselves with the Get Set injury prevention educational tool, go through the Oslo Sports Trauma Research Centre questionnaire on health problems, use the Sports concussion assessment tool (SCAT), and peruse Open Access papers in the British Journal of Sports Medicine, Injury Prevention and Health Protection Issues to follow the latest in science and medicine. - The NOC may establish a Medical Commission comprising of the best practitioners and health professionals



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
			<p>from the country to oversee these areas and provide necessary expertise.</p> <ul style="list-style-type: none"> - At a more advanced level, NOCs / NFs may use electronic medical records (EMR), such as GE's Centricity Practice Solutions and may have a fully integrated multidisciplinary team of doctors, physiotherapists, physiologists, sport dietitians/nutritionists, sport massage therapists, strength and conditioning coaches.
Questions for self-evaluation	<p>Questions for this section: (Answers expected: "Yes", "Yes, partly", "No" + Two text boxes: "Comments", "Action plan or potential adjustments envisaged by your NOC if the answer is not YES")</p> <ul style="list-style-type: none"> - Does your NOC, in close coordination with the NFs concerned, have adequate policies and rules for the protection of the athletes' health and medical care? - Does your NOC have a documented Medical Code based on the Olympic Movement Medical Code? - Does your NOC have a Medical Commission to oversee the health and medical care of the athletes and provide the necessary expertise in these areas? 		
6.4	Fight against doping	<ul style="list-style-type: none"> ➤ Sports organisations shall fight against doping and uphold anti-doping policy. ➤ Zero tolerance in the fight against doping should be encouraged in all sports organisations at all levels. ➤ Sports organisations shall protect the athletes from doping in 	<ul style="list-style-type: none"> - The Olympic Charter requires that the NOCs adopt and implement the World Anti-Doping Code and that the NOCs (as with all sport organisations within the Olympic Movement) implement anti-doping programmes that comply with the World Anti-Doping Code. - The NOC must work closely with NFs to ensure that education and prevention programmes are delivered to all athletes and support staff. - The NOC must use all means available to combat doping in sport and actively follow up and investigate any concerns. The NOC / NFs must do their best to educate the athletes and support staff and establish sources of information and intelligence that can be passed on to the NADO and the relevant IF, in order to enable targeted testing and thus maximise deterrence and prevention. - The NOC should consider the following elements: <ul style="list-style-type: none"> ○ Education initiatives for all Olympic Teams over and above that delivered by the NADO, IFs and NFs; ○ Compulsory Alpha course for athletes; ○ Use Coaches toolkit to educate all coaches; ○ Compulsory relevant WADA course for medical staff (sport physicians toolkit);



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
		particular though prevention and education.	
Questions for self-evaluation	<p>Questions for this section: (Answers expected: "Yes", "Yes, partly", "No" + Two text boxes: "Comments", "Action plan or potential adjustments envisaged by your NOC if the answer is not YES")</p> <ul style="list-style-type: none"> - Does your NOC, in close collaboration with the NFs concerned and other responsible entities, comply with the rules and requirements specified in the Olympic Charter and by WADA to fight against doping and implement appropriate anti-doping programmes? - Does your NOC, in close collaboration with the NFs concerned and other responsible entities, engage in education and prevention activities to protect the athletes from doping? 		
6.5	Insurance	<ul style="list-style-type: none"> ➤ Insurance in case of death or serious injury is to be recommended for all athletes and should be mandatory for young/junior athletes. ➤ Whenever and wherever possible, athletes should be provided with social security coverage. ➤ Special insurance policies should 	<ul style="list-style-type: none"> - According to the Olympic Charter (paragraph 2.2. of the Bye-law to Rules 27 and 28), it is the responsibility of an NOC to provide for the equipment, transport and accommodation of the members of its delegations (which may also be covered in certain cases (partly or wholly) by the organising committee of the Games). - In addition, according to the same paragraph 2.2 of the Bye-law to Rules 27 and 28 of the Olympic Charter, it is the responsibility of an NOC to have adequate insurance for the members of its delegations, covering the risks of death, disability, illness, medical and pharmaceutical expenses and third-party liability. -



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
		be available for professional athletes. ➤ The organisers of sports events should obtain adequate insurance coverage.	
Questions for self-evaluation	Questions for this section: (Answers expected: "Yes", "Yes, partly", "No" + Two text boxes: "Comments", "Action plan or potential adjustments envisaged by your NOC if the answer is not YES") <ul style="list-style-type: none"> - Does your NOC monitor and coordinate fully all logistics and operational matters of its delegations (such as transportation, equipment, accommodation etc.) for the events under its jurisdiction? - Does your NOC have an adequate insurance policy for members of its delegation covering, at least, the risks mentioned above for the events under its jurisdiction? 		
6.6	Fairness and fair play	➤ Fairness and fair play are central elements of the competition. ➤ Fair play is the spirit of sport. ➤ The values of sport and friendship shall be promoted ➤ The undue influence of	<ul style="list-style-type: none"> - The NOC must promote the principles of fairness and fair play as part of its mission to promote the Olympic values, and engage in the fight against the main threats to those values (doping, competition manipulation, discrimination, violence, etc.). - The NOC must be heavily involved in educating its members, athletes, coaches and other members of the Olympic Movement in the country against illegal betting and competition manipulation/fixing.



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
		betting shall be avoided.	
Questions for self-evaluation	<p>Questions for this section: (Answers expected: “Yes”, “Yes, partly”, “No” + Two text boxes: “Comments”, “Action plan or potential adjustments envisage by your NOC if the answer is not YES”)</p> <ul style="list-style-type: none"> - Does your NOC engage in activities to promote the principles of fairness and fair play and to fight against the main threats to those values, as mentioned above? - In particular, is your NOC closely involved in educational activities of all members of the Olympic Movement in the country/territory against illegal betting and competition manipulation/fixing? 		
6.7	Athletes' education and career management	<ul style="list-style-type: none"> ➤ Educational programmes, developing in particular “Sports and Studies” programmes should be encouraged. ➤ Career management programmes should be promoted. ➤ Training professional athletes for new professional opportunities after their sports careers should 	<ul style="list-style-type: none"> - The NOC, in close collaboration with the NFs, should assist athletes in their efforts to balance their sports careers with their studies/professional careers. - The NOC, in close collaboration with the NFs, should provide capacity-building and information on the opportunities that are open to an athlete and that they might have an interest in pursuing once they retire from a career in sport. - The NOC should become acquainted with and share with athletes the contents of the IOC’s Athlete Learning Gateway and of the Athlete’s Library within the IOC Athletes’ Hub. - The NOC may appoint an NOC administrator to work with athletes in supporting them in the areas of education, life skills and employment. Support can be provided by personal sessions or group workshops. The IOC’s Athlete Career Programme (ACP) team is available to support the NOC in these efforts. Where possible, the NOC may also work with Adecco to create and deliver NOC Athlete Career Programme. - The NOC, in close collaboration with the NFs, should advocate for special advantages offered by public authorities or other organisations/partners/companies to athletes to enable them to combine their sports careers and their studies/professional careers.



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
		be encouraged.	
Questions for self-evaluation	<p>Questions for this section: (Answers expected: "Yes", "Yes, partly", "No" + Two text boxes: "Comments", "Action plan or potential adjustments envisaged by your NOC if the answer is not YES")</p> <ul style="list-style-type: none"> - Does your NOC, together with NFs, engage in actions designed to assist athletes in their efforts to balance their sports careers with their studies/professional careers and to support them after their sports careers? - Does your NOC share with athletes the contents of the IOC's Athlete Learning Gateway and of the Athletes' Library within the IOC Athletes' Hub? - Does your NOC, together with NFs, engage in collaborative discussions with public authorities and/or other partners, advocating for special advantages that allow athletes to combine their sports careers with their studies/professional careers? 		



THEME 7: Harmonious relations with governments while preserving autonomy

#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
7	Cooperation, coordination and consultation. Complementary Missions. Maintain and preserve the autonomy of sport.	<ul style="list-style-type: none"> ➤ Sporting organisation should coordinate their actions with governments, ➤ Cooperation with governments is an essential element in the framework of sporting activities. ➤ Cooperation, coordination and consultation are the best way for sporting organisations to preserve their autonomy. ➤ Governments, constituents of the Olympic Movement, other sports organisations and stakeholders have a complementary mission and should work together towards the same goals. ➤ The right balance between governments, the Olympic Movement and sporting organisations should be ensured. 	<p>Please refer to the “reference document” established in the framework of Recommendation 28 of Agenda 2020.</p>



#	Theme (as established in the PGG)	Principles (as established in the PGG)	Practical implementation and minimum requirements / expectations for NOCs
Questions for self-evaluation	<p>Questions for this section: (Answers expected: “Yes”, “Yes, partly”, “No” + Two text boxes: “Comments”, “Action plan or potential adjustments envisaged by your NOC if the answer is not YES”)</p> <ul style="list-style-type: none"> - Does your NOC, and the Olympic Movement as a whole in your country/territory, maintain harmonious and productive relations with government authorities to best develop sport in the country/territory while ensuring mutual respect for the autonomy of the sports organisations and for the role and responsibilities of each entity? - Does your NOC engage (proactively, if necessary) in a regular and constructive dialogue with government authorities to promote a concerted and coordinated approach, as partners, in the best interest of sport and the athletes of the country/territory? - Are the role, competences and responsibilities of, respectively, public authorities and sports organisations clearly defined, and the areas of cooperation clearly established, in accordance with the basic principles and rules of the Olympic Movement, to avoid any undue overlapping, interference or conflict situations? - Is your NOC (with the NFs, as the case may be) associated with the definition of the sports policy in the country/territory and/or with the drafting or revision of sports law/sports regulations by the government authorities in order to do this work jointly and consistently, and also make sure that the legal framework in the country/territory is fully compatible with the basic principles which govern the Olympic movement? - Does the currently existing legal framework/legislation in your country/territory allow your NOC and the sports organisations to operate in accordance with both (i) the laws of the land and (ii) the rules of the international sports organisations to which they are affiliated? - Is the principle of “responsible autonomy” of your NOC and the sports organisations belonging to the Olympic Movement, including respect for both their rights (autonomy) and their duties (good governance), applied ? - When public authorities provide specific support and/or financial assistance, does your NOC duly report to the concerned authorities on the use of this specific public assistance / funding? - Does your NOC regularly inform government authorities of its activities and share key documents (e.g. annual reports)? - Does your NOC have a “cooperation/partnership agreement” or an “MOU” or any specific agreement on a long-term or ad-hoc basis (e.g. for specific joint projects) with government authorities? - If not, does your NOC intend to use the basic elements provided in the attached document as a basis for discussion with the government authorities and, if necessary, as a working basis for establishing an agreement/MOU with a view to maintaining and developing a permanent and constructive dialogue and partnership? 		



Glossary

Themes 3.2 - 3.4 - 4

Accountability: obligation of an individual or organisation to account for its activities, accept responsibility for them, and communicate and report about them in a transparent manner.

Accrual basis accounting: system of accounting, under which revenue is recorded when earned and expenses are recognised when incurred, regardless of when the cash is collected or spent. For example, under this system, a grant will be recorded as revenue by the grantee when the contract has been fulfilled by the grantee. *Also see **Cash basis accounting**.*

Annual report: presentation of an organisation's operations and financial results for the preceding year. The annual report of a NOC usually includes the Executive Board's review of the operations of the organisation and its future prospects, a balance sheet, a profit and loss statement, a cash flow statement and the auditor's report on the organisation's financial statements. The presentation is made to the General Assembly for approval.

Asset: something of value that the organisation owns, or from which it benefits, or of which it has the use, or which can generate income. In accounting terms, an asset can take the form of a physical good such as cash, equipment, inventory, land or building, of a future inflow of cash such as accounts receivable, or of rights such as copyright, patent or trademark.

Audit committee: organisation's body, made of members of the General Assembly, whose role is to oversee financial reporting and accounting, compliance and internal control system as well as risk management matters. The audit committee may include external consultants or advisers in its sessions if needed, or if specific skills are not represented. *See also **Finance committee**.*

Audit opinion: statement recorded in the report of the external auditor. An **unqualified opinion** indicates that the external auditor endorses the compliance of the financial statements disclosed by the NOC with the chosen financial reporting framework. A **qualified opinion** indicates that the external auditor endorses the compliance of the financial statements disclosed by the NOC with the chosen financial reporting framework, *except for a specified issue*. The issue may relate to a limitation on the scope of the audit, a lack of conformity with the financial reporting framework, inadequate disclosure, or uncertainties in estimates. The audited NOC should avoid a qualified opinion, since it casts doubt on its financial statements. The audit opinion provides a reasonable assurance that the accounts are free from material misstatements and that they present fairly the financial situation of the organisation. It ensures the credibility of the financial statements produced by management and increases user confidence in the financial statements.

Balance sheet: presentation of the financial position of an organisation at a given date. In accounting terms, it also gives an overview of all assets and liabilities of the organisation at a specified date. *See also **Asset**.*

Bank account reconciliation: comparison of the cash balance as per the bank's statement with the cash balance as per the accounting records, to identify any possible loss of cash or error. This is a typical example of financial internal control.

Bookkeeping: process to record systematically all financial transactions occurring in an organisation. Records are performed in a book of accounts, usually supported by an accounting and reporting information system.



Cash basis accounting: system of accounting, under which revenue is recorded when the cash is received and expenses are recognised when the cash is paid out. For example, under this system, a grant will be recorded as revenue by the grantee when the cash has been paid to the grantee by the grantor. *Also see **Accrual basis accounting**.*

Checks and balances: process that consists in separating powers so that they are held by different people. In accounting terms, it consists in segregating tasks among people so that the responsibilities for the execution and validation of a specific task are each entrusted to different people. This is a typical internal control mechanism that enables to prevent fraud and detect errors.

Compensating control: control that would enable the detection of an error initially covered by another control that did not operate effectively.

Compliance system: set of procedures and actions designed to ensure the conformity of the organisation's operations with local laws and regulations and with its own internal policies (e.g. Code of Ethics). It enables an organisation to prevent, detect and react to non-compliance, and thus ultimately reduce the organisation's exposure to legal and operational risks.

Document retention system: a set of practices aiming at identifying, classifying, storing, securing, retrieving and destroying, when necessary, the organisation's records in accordance with local laws. Managing records helps the organisation to keep track of its activities and perform operations efficiently.

Double entry bookkeeping: system of accounting in which every transaction has a corresponding positive and negative entry (debits and credits) in the book of accounts. This means that every transaction will be recorded in two accounts.

Feedback process (or performance assessment process): evaluation of the performance of a person occupying a position within of the organisation, entrusted with certain tasks and responsibilities, be they an Executive Board member, a member of a standing or ad hoc commission or committee, or a staff member, based on predefined criteria and objectives for the year.

Finance committee: organisation's body made of members of the Executive Board, whose role is to oversee budgeting and financial planning, financial reporting, and the creation and monitoring of internal controls and accountability policies. According to the governance structure of an organisation, a finance committee and an audit committee can co-exist or only one committee can share both responsibilities. *See also [Audit committee](#) and [Annual Report](#).*

Financial monitoring: set of processes performed by the Finance and Audit Committees to manage an organisation's financial resources, including the control of budgets and use of the organisation's monetary resources, prudently and in accordance with the laws applicable in the country in which the NOC operates. *See also [Finance Committee](#) and [Audit Committee](#).*

Financial report: presentation of the organisation's key financial data, over a given time period, for use by internal parties such as top management (CEO or office-bearer who performs those tasks), the Executive Board and the General Assembly, or by external parties such as stakeholders legitimately entitled to receive that information.

Financial statements: structured presentation of historical financial information, intended to communicate an organisation's economic resources or obligations at a point in time and its fluctuations over a period of time, in accordance with a financial reporting framework. The term "financial statements" ordinarily refers to a complete set of documents including at a minimum, a balance sheet, a profit and loss statement and notes.

Financial statement audit: examination and verification of an organisation's book of accounts and supporting transaction records by independent qualified accountants (called auditors). The auditor then issues an opinion on the compliance of the financial statements with the chosen financial reporting framework. *See also [Financial statements](#) and [Audit opinion](#).*



Flowchart: graphical representation of a process or flow of transactions and operations.

Four-eye principle: requirement that at least two different people approve an action (e.g. payment, commitment or obligation binding the organisation) before it can be taken.

GAAS: Generally Accepted Auditing Standards, i.e. a set of guidelines used by auditors when performing audits of financial statements, which contribute to ensure the quality of auditors' actions and reports. The International Standards on Auditing (ISAs) are among the most recognised and used GAAS. *See also **ISAs (International Standards on Auditing)**.*

Governance: set of systems, policies and processes whose aim is to ensure the accountability, transparency, integrity, prosperity and viability of an organisation and its activities. *See also [Accountability](#).*

Information security system: it contributes to the protection of information from unauthorized access, disclosure, modification, or destruction. It also ensures the integrity of data, its confidentiality and availability to relevant users.

Integrated Enterprise Resource Planning (ERP): software that allows an organisation to use a system of integrated applications to manage the business and automate many back office functions related to technology, services and human resources.

Internal audit (function): organisation's internal function that performs assurance and consulting activities designed to evaluate and improve the effectiveness of the entity's governance, risk management and internal control system. Internal audit reports to the Audit Committee, if it exists, or directly to the Executive Board. *See also [Audit Committee](#).*

Internal control system: set of activities and processes designed, implemented and maintained by the Executive Board, the management and other personnel in charge of controls to provide reasonable assurance about the achievement of an entity's objectives with regard to reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

ISAs (International Standards on Auditing): internationally-recognised professional standards guiding external auditors in the performance of financial audits and therefore building the confidence of investors. *See also [GAAS](#).*

IFRS (International Financial Reporting Standards): set of guidelines and rules that companies and organisations can follow when compiling and preparing financial statements. The use of international reporting standards allows readers of financial information to compare IFRS-supported financial statements with greater ease.

KPIs (Key Performance Indicators): quantifiable measures of an organisation's performance, activities, or success.

Liquidity: amount of money that the organisation can access and use immediately to pay its debts.

Manual accounting entries (or manual journal entries): transactions entered manually by an individual into the accounting records (versus automatically posted by the system).

Notes to the financial statements (or footnotes): additional information added at the end of financial statements to provide more details about an organisation's financial condition (e.g. summary of significant accounting policies, explanation of unusual entries or items, etc.). They help readers of financial information understand the organisation's accounting methods and practices.



Per diem (or stipend/allowance): allowance to a person for daily expenses incurred in the performance of their tasks, on occasion of trips in official capacity, granted in compliance with a written policy approved by the General Assembly.

Petty cash: is a small amount of cash kept on hand in a locked and secure place generally used for immediate reimbursement of small to be worth expenses.

Profit and loss statement (or income statement): presentation of income generated and expenditure incurred over a given period, resulting in the organisation's net profit or loss. In contrast to a balance sheet, an income statement depicts what happened over a period of time.

Reporting: document containing information about the organisation and prepared on an ad hoc, recurring or required basis. Reports are addressed to a specific target audience (e.g. General Assembly, Executive Board, Treasurer, Management, etc.) and may be communicated in an oral or written form. See for instance [Annual Report](#).

Risk assessment: process of identification and evaluation of the levels of risks involved in a situation (according to impact and likelihood of occurrence). It is a part of the risk management process. See also [Risk management process](#).

Risk management process: set of measures approved by the EB and implemented by top management (CEO or office-bearer who perform such tasks) to conduct business in an efficient manner, safeguard the resources of the organisation, prevent errors, fraud, and theft and ensure the reliability of the financial information and compliance with local laws and regulations. Risk management aims at identifying the main risks faced by the organisation, creating a strategy to deal with these risks and assessing the performance of this strategy in reducing risks.

Segregation of duties: process of assigning different people the responsibilities of authorising transactions, recording transactions and maintaining custody of assets. This is intended to reduce the risk of a person to be in a position to both perpetrate and conceal errors or fraud in the normal course of its duties.

Stakeholder: person, group or organisation having an interest in the performance of an entity. Some examples of key stakeholders are suppliers, sponsors or partners.

Statement of cash flows: one of the primary statements in financial reporting (along with the statement of comprehensive income, the balance sheet and the statement of changes in equity). It presents the generation and use of 'cash and cash equivalents' by category (operating, investing and finance) over a specific period of time. It provides users with a basis to assess the entity's ability to generate and utilise its cash.

Statement of changes in equity: presents a reconciliation of equity items between the beginning and end of the period.

True and fair view principle: concept meaning that financial statements are free from significant errors and represent, in a faithful manner, the financial performance and situation of the organisation. More precisely, "true" suggests that the financial statements are correct and that they do not contain any significant errors or misstatements that may mislead the readers of financial information. "Fair" implies that the financial statements present the information faithfully without any element of bias. The use of the "true and fair view" principle implies that financial statements are established according to a recognised reporting framework (e.g. IFRS, US GAAP, UK GAAP, Swiss GAAP RPC, etc.). See also [IFRS](#).

Tone at the top: set of values and behaviours established by the Executive Board, audit committee, and top management for the management of the organisation.