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OLYMPIC SOLIDARITY IN OCEANIA

2021 – 2024

ONOC CONTINENTAL OLYMPIC SOLIDARITY PROGRAMMES IN DETAIL



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INTRODUCTION

At the beginning of each Olympiad, guidelines on the utilisation of Olympic Solidarity funding for National Olympic Committees (NOCs) have been produced by the ONOC Secretariat for its members to assist them with the administration of projects approved under the Olympic Solidarity programmes of the International Olympic Committee.

These documents give a detailed set of instructions for NOCs in Oceania in areas such as:

- Continental Programmes to apply for;
- Developing internal financial guidelines;
- Developing programmes management guidelines;
- Reporting timelines in relation to programme management.

AIM OF OLYMPIC SOLIDARITY

The aim of Olympic Solidarity is to organise assistance for all NOCs, particularly those with the greatest needs, through a variety of world and continental programmes prioritising athlete development, training of coaches and sports administrators, and promoting the Olympic Values.

OLYMPIC SOLIDARITY'S KEY PRIORITIES 2021-2024

At the Global Level

1. Empower NOCs to keep athletes at the heart of the Olympic Movement,
2. Ensure good governance, financial control and compliance,
3. Strengthen the Olympic Movement's solidarity funding model,
4. Align with the IOC's strategy for the post-coronavirus world,
5. Enable NOCs to contribute to the promotion of the Olympic Values,
6. Provide individualised services to NOCs,
7. Measure impact of programmes and funding.

At the Continental Level, in line with the ONOC Strategic Plan 2018 – 2021, ONOC will continue to offer programmes that meet the specific needs of our member NOCs by providing access to technical, financial and administrative assistance while taking into account the global objectives of Olympic Solidarity.

The budget for ONOC's Continental Programmes for 2021 - 2024 has been increased by 14.4% over the 2017 – 2020 quadrennial, to USD 25,000,000.



CONTINENTAL PROGRAMMES

ONOC's Continental Programmes provide the NOCs with access to technical, financial and administrative assistance responding to their specific needs and priorities. These programmes are in addition to those available on a world level, and are managed by the ONOC Secretariat based in Suva, Fiji.

Following the approval of the 2021 – 2024 quadrennial budget by the Olympic Solidarity Commission in November 2020, the ONOC Secretariat drew up the programmes, objectives and budgets of the Continental programmes that will be offered to the NOCs in our region during the quadrennial.

The Continental quadrennial plan (programmes, objectives, options within the programmes, annual and programme budgets) was presented to, and duly approved by, the ONOC Executive in November 2020 and then presented to the general assembly on 5th December 2020. Following the general assembly's approval, it was sent to the Olympic Solidarity Commission for ratification.

The strategic management of the Oceania Continental programmes will be carried out by the ONOC Secretariat offices following consultation, and in complete coordination, with Olympic Solidarity (International) in Lausanne.

OCEANIA CONTINENTAL PROGRAMMES

The ONOC Secretariat will be responsible for the administration of the following continental programmes:

- ONOC Administration;
- NOC Activities Programmes;
- Regional and National Games;
- OlympOceania Programme;
- Oceania Sport Education Programme;
- Oceania Sports Information Centre;
- Athletes' Commission;
- Education Commission;
- Equity Commission;
- International Relations Commission;
- Sustainability Commission;
- Regional Development Fund;
- Oceania Australia Foundation;
- Organisation of Sports Federations of Oceania.

The total budget for allocated to ONOC for continental programmes in 2021 amounts to USD 6,287,500.

#	ONOC OS Plan	2021
1	Administration Grant	USD 1,600,000
2	NOC Activities	USD 2,125,000
3	Regional & National Games	USD 147,500
	Regional/Olympic Games Support	USD 80,000
	Micronesian Games Support	USD 25,000
	National Games Support	USD 42,500
4	Olympoceanica Programme	USD 195,000
5	Oceania Sport Education Programme (OSEP)	USD 500,000
6	Oceania Sports Information Centre	USD 70,000
7	Athletes' Commission	USD 100,000
8	Education Commission	USD 20,000
9	Equity Commission	USD 50,000
10	Medical Commission	USD 50,000
11	International Relations Commission	USD 50,000
12	Sustainability Commission	USD 50,000
13	Regional Development Fund	USD 1,290,000
	NOC Education Officer Grant	USD 300,000
	NOC Finance Officer Grant	USD 300,000
	NOC Sports Development Officer Grant	USD 300,000
	Sports Equipment Grant	USD 340,000
	Oceania Regional Anti-Doping Organization	USD 50,000
14	Oceania Australia Foundation	USD 15,000
15	Organisation of Sports Federations of Oceania	USD 25,000
	TOTAL	USD 6,287,500

ONOC Administration

2021 Annual Budget - USD 1,600,000

This grant is used for the operations of the ONOC Offices in Guam and Fiji and for the costs of Organising statutory meetings and workshops, as well as other meetings considered necessary for the proper administration of ONOC.

NOC Activities Programme

2021 Annual Budget - USD 2,125,000

Each NOC in Oceania will be eligible for an annual grant of USD125,000, in order to develop their own priority and specific activities.



NOCs can utilise their National Activities budgets in a number of ways subject to ONOC approval.

NOCs that do not apply for this grant or fail to correctly report upon its utilisation may forfeit their rights to receive the funds in any given year. ONOC will then have the possibility to reallocate these funds to other NOCs, still within the framework of the NOC Activities programme, in particular those with the greatest need, in the following quadrennium.

The ONOC Secretariat will liaise directly with NOCs to finalise their respective national activities programmes and budgets.

Regional and National Games

2021 Budget - USD 147,500

NOCs can apply for the National Games Support grant to organise multi-sport National Games.

The Regional Games Support grant is used to support NOCs at international, regional and sub-regional games. For this quadrennium, these Games include:

- Tokyo 2020 Olympics
- 2022 Pacific Mini Games in Saipan;
- 2022 Micronesian Games in Majuro, Marshall Islands;
- 2022 Beijing Olympics
- 2023 Pacific Games in Honiara, Solomon Islands.

OlympOceania

2021 Budget - USD 195,000

The purpose of this grant is to assist in the establishment of NOC headquarters in the region. Only 4 NOCs have yet to utilise this grant. These are FIJ, KIR, MHL and ASA. We have budgeted for one NOC per year in the quadrennium, at USD 195,000 per NOC.

Oceania Sport Education Programme (OSEP)

2021 Budget - USD 500,000

This grant is used for the administration and delivery of programmes approved by the ONOC Education Commission.

Oceania Sports Information Centre (OSIC)

2021 Budget - USD 70,000

This grant is used for the development and maintenance of the operations of the Oceania Sports Information Centre, based at the University of the South Pacific, Suva.

Athletes' Commission

2021 Budget - USD 100,000

The Commission will use this grant to:

- support activities and projects it has identified and endorsed;
- cover for logistics for commission meetings.



Education Commission

2021 Budget - USD 20,000

The Commission will use this grant to cover for logistics for commission meetings.

Equity Commission

2021 Budget - USD 50,000

The Commission will use this grant to:

- support activities and projects it has identified and endorsed;
- cover for logistics for commission meetings.

International Relations Commission

2021 Budget - USD 50,000

The Commission will use this grant to:

- support activities and projects it has identified and endorsed;
- cover for logistics for commission meetings.

Medical Commission

2021 Budget - USD 50,000

The Commission will use this grant to:

- support activities and projects it has identified and endorsed;
- cover for logistics for commission meetings.

Sustainability Commission (NEW)

2021 Budget - USD 50,000

The Commission will use this grant to:

- support activities and projects it has identified and endorsed;
- cover for logistics for commission meetings.

Regional Development Fund

2021 Budget - USD 1,290,000

NOCs can use this grant to cover for a Finance Officer, a Sport Education Officer a Sport Development Officer, and to purchase sports equipment.

ONOC's contribution towards Oceania Regional Anti-Doping Organisation (ORADO) also comes out of this fund.

Oceania Australia Foundation (OAF)

2021 Budget - USD 15,000

OAF will use this grant to help cover for some of its operational costs.



Organisations of Sport Federations of Oceania (OSFO)

2021 Budget - USD 25,000

OSFO will use this grant to help cover for some of its operational costs.

PRE - APPLICATION REQUIREMENTS

Apart from the requirements unique to each grant application, in order to apply for grants this year, all NOCs are required to furnish ONOC with the following at the beginning of the quadrennium:

- **NOC Strategic Plan;**
- **NOC Constitution/Charter/Articles of Association;**
- **Updated UMAP;**
- **Audited Financial Statements for the last quadrennium (2017-2020);**
 - At least for 2017 – 2019.
- **Outstanding Continental Programme reports (2017 – 2020).**

APPLICATION OF GRANTS

Out of the aforementioned grants, NOCs can apply for the following:

- NOC Activities Programme Grant;
- Regional and National Games - National Games Support Grant;
- OlympOceania Grant;
- Regional Development Fund – Sport Education Officer Grant, Finance Officer Grant, Sport Development Officer Grant, and Sport Equipment Grant.

At this stage, only the NOC Activities Programme Grant can be applied for on the new RELAY platform.

Until such time all Continental Programme grants can be applied for on RELAY, NOCs will continue to apply for the rest of the Grants as they have done so in the previous quadrennia, via email.

For all Continental Programme grants that will be applied for via email, ONOC has developed guidelines, application forms and reporting templates.

Note:

1. From 2021, ONOC will be advancing 75% of the activity budget, with the balance of 25% to be paid on receipt of the financial and technical reports within 60 days of the completion of the activity.
2. All Continental Programme grant applications, except for the NOC Activities Programme Grant, must be sent to olympicsolidarity@onoc.org.fj.

FINANCIAL GUIDELINES

INTRODUCTION

These financial guidelines govern the principles, conditions and monitoring mechanisms for the use of all funds allocated by Olympic Solidarity to NOCs, whether through its World Programmes, the Olympic Games Subsidies or the Continental Programmes managed by ONOC.

The guidelines are based on the responsibilities of the NOCs in accordance with the bylaws of the Olympic Charter, the Basic Universal Principles of Good Governance of the Olympic Movement as included in the IOC Code of Ethics, and the practical application and self-assessment tools (available on the NOCnet).



NOC RESPONSIBILITIES

- The NOCs must produce annual financial statements (balance sheet, profit and loss statement, notes to the financial statements) in line with accounting standards accepted in their respective countries. The use of international accounting standards is encouraged;
- The NOCs must ensure that a certified independent external auditor, whose appointment should be confirmed by their General Assembly, audits all their financial statements on an annual basis. The audit should be conducted following recognised auditing standards (i.e. ISA, GAAS);
- The NOCs must submit a financial report for each activity financed by Olympic Solidarity funds, whether within the framework of programmes managed by the international office in Lausanne or by the continental association;
- The NOCs must retain all corresponding financial supporting documents for accounting purposes. All documentation (original invoices, bank statements, accounting documents, contractual and other supporting documents) must be kept for a period of at least two quadrennial plans (eight years) and in compliance with local legislation;
- The NOCs must agree at any time to provide access to all the above-mentioned documents to the independent auditor appointed by Olympic Solidarity, be it during the monitoring procedures mentioned below or for whatever reason;
- The NOCs must be able to clearly identify and present accounts showing the use of the funds allocated by Olympic Solidarity for all the programmes.

FINANCIAL PROCEDURES

- Budget allocation procedures and payment conditions (advance, balance, deadlines, etc.) are clearly defined in the World and Continental Programme guidelines and in approval confirmation sent by the Olympic Solidarity Lausanne or the continental office to NOCs;
- The NOCs must use funds allocated in accordance with the instructions and budget for the activity in question. If a NOC is unable to carry out an activity for which it has been allocated financial assistance, it must inform the Olympic Solidarity Lausanne or continental office (depending which entity allocated the funds) immediately;
- At latest 60 days after the conclusion of an activity, the NOCs must submit a financial report showing the use of the allocated funds to Olympic Solidarity Lausanne or continental office (depending which entity allocated the funds);
- The NOCs no longer have to systematically send supporting documents but must nevertheless be prepared to provide these documents on request by the Olympic Solidarity Lausanne or continental office;
- The NOCs must ask third parties (e.g. national federations, training centres and athletes) to provide detailed supporting documentation (invoices, supplier receipts, etc.) for expenses covered using Olympic Solidarity funds. Letter of acknowledgement of receipt, proforma invoices, transfer confirmations or cheques to third parties are not considered sufficient supporting documents for accounting purposes. **The NOCs are solely responsible for the information stated in the financial reports and in their accounting records;**
- When VAT or other taxes can be reclaimed by the NOC, they should not be included as expenses in the financial reports;
- Foreign exchange gains and losses are not covered by Olympic Solidarity. NOCs assume full responsibility for risks linked to exchange rate fluctuations;



- Bank charges are covered by Olympic Solidarity. However, any additional fees related to the payment or receipt of funds may be recorded in the financial report as expense.

Note:

National Federations apply to use Continental Programme grants through the NOCs they are affiliated to. For this reason, NOCs are responsible for Olympic Solidarity funds and must ensure that National Federations properly acquit funds they use.

Prior to giving funds to National Federations, NOCs must ensure that the following requirements are met:

- **A copy of National Federation’s annual general meeting minutes for 2020;**
- **A copy of the National Federation’s Audited financial accounts for 2019;**
- **An Athletes’ representative sits on their NOC Athletes’ Commission;**
- **Completed and updated Readiness Assessment Tool (RAT) for 2020;**
- **National Federation is WADA compliant.**

MONITORING PROCEDURES FOR USE OF FUNDS

- Each year, several NOCs will be controlled in order to monitor the use of the funds allocated by Olympic Solidarity;
- This control will be carried out by a local or regional auditor, in accordance with an agreement between Olympic Solidarity and its auditors;
- The Olympic Solidarity office in Lausanne will contact the selected NOCs in advance;
- An NOC may be subject to control several times during the Olympiad;
- Olympic Solidarity will cover the cost of these controls.

The local or regional auditor will conduct their control based on Olympic Solidarity’s agreed-upon procedures. The auditor will select financial reports and perform the following procedures:

- Check that funds confirmed and paid by the Olympic Solidarity Lausanne or continental association office appear on the original bank statement and correspond to the accounting records;
- Ensure that each expense listed in the financial report is backed up by the necessary supporting documents (invoices, receipt);
- Ensure that the description in the supporting documentation is in line with the programme and the activity for which it was approved;
- Check that the amounts stated in the financial report fully correspond to the supporting documentation;
- Check the exchange rate applied between the local currency and the US Dollar;
- Check that funds confirmed and paid by the International Olympic Committee (TOP Programme) appear on the original bank statement and agree with the accounting records.

The local or regional auditor will deliver a report on factual findings of agreed-upon procedures to Olympic Solidarity and the NOCs concerned will receive a copy. Based on this report, Olympic Solidarity may make recommendations when areas for improvement are identified in the NOC’s financial management.

In addition, each local or regional auditor will have to complete a questionnaire on the accounting, monitoring and financial governance procedures applied by the NOC, and send a copy to Olympic Solidarity and the NOC.



Olympic Solidarity will verify if recommendations issued following the controls in previous years have been implemented by the NOC in question.

In the event of proven failure by an NOC to comply with these guidelines, Olympic Solidarity reserves the right to take necessary measures, such as requesting reimbursement of funds, limiting further allocations and payments, establishing a mentoring programme or presenting the situation to the Olympic Solidarity Commission.

EXCHANGE RATE CALCULATION

POLICY

NOC must adopt an exchange rate accounting policy applicable to payments received in US Dollar from Olympic Solidarity and converted to local currency.

The exchange rate used can be the daily rate applied by the NOC's bank, the daily rate of the national bank, a monthly average or a reference website such as Bloomberg, OANDA, etc.

In any case, the method used should be consistent throughout the year and in accordance with local accounting rules/GAAP (Generally Accepted Accounting Principles).

OLYMPIC SOLIDARITY REVIEW

Olympic Solidarity checks the exchange rate consistency on financial reports as follows:

- For advance payments:
 - Check of the US Dollar / local currency rate **on the transfer date**.
- For balance payments:
 - The advance payment received in the local currency is deducted from the total expenses in the local currency. The result represents the balance in the local currency, which is then converted into US Dollar using the exchange rate of the day **the financial report is processed**. This payment will be up to the maximum budget allocated for the activity.

The exchange rate used by Olympic Solidarity to convert amounts from local currencies to the US Dollar is sourced from Bloomberg.

In case of discrepancy, Olympic Solidarity may ask the NOC to provide copies of bank statements confirming the exchange rate used.



CONCLUSION

There will be a greater responsibility on NOCs in the Oceania region to plan their programmes, implement them effectively and to report on them in a timely and efficient manner.

To this effect, please contact the ONOC Secretariat and arrange for assistance as required. With proper planning and early establishment of a viable system of administration, our experience shows that the workload experienced can be dramatically reduced.

Ricardo Blas
Secretary General
Oceania National Olympic Committees (ONOC)

By signing below, I acknowledge that I have read and understood the “ONOC Plan in Detail” in its entirety and agree to abide by them.

Name of NOC: _____

Name of President

Signature

Date

Name of Secretary General

Signature

Date

