

# IPACS Benchmark Guidelines

Updated 7 November 2021

## **IPACS Benchmark A8 – The organisation makes public the allowances and financial benefits of officials on its governing body, commissions and senior executives**

### Definitions

- Allowances and financial benefits – reimbursement and remuneration that officials and senior executives receive while fulfilling their duties (e.g. travel expenses, per diems for voluntary roles, salaries for paid positions)
- Officials – governing body members (including senior staff if they are on the Board) and other key individuals who are appointed or elected
- Senior executives – senior staff and/or volunteers who have an executive role

### Introduction to this Benchmark and its significance

- Publishing information about allowances and financial benefits allows stakeholders both internally and externally to hold the organisation accountable for their expenditure in this area
- Transparent publication of allowances and financial benefits paid to officials and senior executives is a tool that aids both understanding and prevention of conflicts of interest

### Commentary on the action to be taken

- The organisation should publish the expenses policy/policies covering officials and staff
- The policy should outline the basic principles (e.g. travel regulations and procedure, per diem value and eligibility etc.)
- The financial report should also include information expenditure in these areas, broken down into relevant sections

Investment requirement – limited – publication of existing information

### Guidance according to stage of organisation

#### Early stage

- A line in the accounts shows the total expenditure on salaries (usually also social/pension costs)
- Some information is available on total expenditure on allowances and benefits

#### Developing

- In addition to providing the overall figures, an expense policy is published clearly stating the allowances and financial benefits

#### Advanced

- The financial report breaks down allowances and benefits into several categories, such as travel, the cost of governing body and other committee meetings, General Assembly meetings, per diems and any administrative allowances; relevant context is provided, such as the number of beneficiaries and/or average remuneration
- Information is available on the salary bands for senior executives and officials
- In some countries, exact remuneration details are provided

## Good practice examples

### International Federations (from June 2020)

- UCI: [Financial reports](#) include line items for the remuneration of the President, Management Committee and total figure for staff
- ITTF: [Travel Policy](#) explains rules for officials and [Allowance and Benefits Policy](#) include figures for allowances and per diems
- UWW: Details of per diems for Bureau members and total expenditure for 2018 listed on the [web page](#)
- World Squash Federation: Administrative expenses in [Audited Accounts](#) are detailed and include line items for salaries, commission expenses, etc.

### Overall standard among International Federations:

- 23 out of 31 members of ASOIF published a basic policy in the 2019-20 review
- This topic was one of 20 covered in the 2018-19 GAISF assessment for non-Olympic sports (compared to 50 topics for Olympic sports) as it was judged to be important and feasible for small organisations to work on

### Continental Bodies

- No relevant examples seen

### National Olympic Committees

- National Olympic Committee of Portugal (COP): Published [financial report](#) includes section on salaries
- Swedish Olympic Committee (SOK): Information on salaries and other expenses in [annual report](#)
- Korean Olympic and Sport Committee: [Detailed financial transparency](#)

### National Federation

- Singapore Swimming Association (SSA): [Audited accounts](#) include information on salaries of senior management

### Selected references

- [ASOIF GTF Questionnaire 2019-20](#), Indicator 2.8
- [SIGGS](#): Principle 3 Transparency, Indicator 5 (income/expenditure statement)
- [SIGGS](#): Roadmap Principle 3 Headline 3, Availability of documents
- Parliamentary Assembly of the Council of Europe, [Addendum to the report “Working towards a framework for modern sports governance”](#). Criterion 1.7 (indicator 2): Make public an annual financial report following external audit – The Organisation annually publishes compensation benefits and/or salary of its president, board members, executive staff and senior officials
- Geeraert, A. (2018). [Sports Governance Observer 2018](#). An assessment of good governance in five international sports federations. Principle 8: The organisation publishes regulations and reports on the remuneration, including compensation and bonuses, of its board members and of management on its website
- IOC’s [“Consolidated Minimum Requirements for Implementation of the Basic Principles of Good Governance for NOCs”](#):
  - *Theme 4.4 “Financial matters: Applicable laws, rules, procedures and standards” – Principles 5-7:*
    - *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*
- Document EPAS(2018)47rev3 – “Optimising the processes of compliance with good governance principles to mitigate the risk of corruption”:  
*Paragraph 2: Financial Transparency*

- *Indicator 2.2.4: Information on financial allowances and compensation benefits of the president and other elected officials (including information on representation travels and mission) is available publicly*

ASOIF indicator 2.8 - scoring definitions used in the 2019-20 assessment

- 0 – No
- 1 – Some information on allowances and financial benefits of elected officials and senior executives, such as total salaries figure in accounts
- 2 – Basic policy on travel, allowances, per diem and benefits of elected officials and senior executives published on IF website or total figure on allowances published in accounts
- 3 – Full details published including total figure paid by the IF, easy to find on website
- 4 – Full details published, easy to find on IF website, with extra data or information