

RULES AND REGULATIONS ON FINANCIAL ACTIVITIES



International Committee of Sports for the Deaf (ICSD)
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1. INTRODUCTION

The spirit of sport is the celebration of the human spirit, body and mind, and is characterized by the following values:

- Ethical, fair play in sports and honesty
- Good health and well-being
- Excellence in performance
- Fun and joy
- Teamwork
- Dedication and commitment
- Respect for ICSD rules and regulations
- Respect for self and other participants
- Courage
- Community and solidarity

ICSD provides the essence of Olympism for the deaf population, with its own motto: **PER LUDOS AEQUALITAS** “*Equal through sports*”.

2. MISSION STATEMENT

ICSD’s mission is to create a world where Deaf athletes are given every opportunity reach the pinnacle of competition at the Deaflympics and at the Olympics.

The **objects of the ICSD** are:

- To supervise the organization of successful Summer and Winter Deaflympics.
- To promote and contribute to the development of sport opportunities and competitions, from grass-root to elite level, for Deaf athletes.
- To support and encourage educational, cultural, research and scientific activities that contribute to the development and promotion of the Deaflympics.
- To fully enforce a drug-free sport environment for all Deaf athletes in conjunction with the World Anti-Doping Agency (WADA).
- To promote sports for Deaf athletes without discrimination for political, religious, economic, disability, gender or race reasons.

ICSD’s goals are to:

- Inspire the world by showcasing elite sporting performances from deaf athletes
- Achieve a higher profile for the Deaflympics
- Create a culture of diversity and inclusion at ICSD
- Build a sustainable and efficient future for the Deaflympics

3. BASIC PRINCIPLES

3.1. The Finance Rules and Regulations of the International Committee of Sports for the Deaf (hereinafter referred to as the “ICSD”), in conjunction with the Constitution, other rules and Bylaws, is the binding document for all the financial aspects and responsibilities of the ICSD. All members of the ICSD have to abide by the rules mentioned in the documents named above and therefore these rules will be binding for the regions.

3.2. The Executive Board (hereinafter referred to as the “EB”) decides on any changes to these Rules. Any ICSD full and associate member or the EB member can propose to extend or change these rules. Proposals for changes to the concerned documents must be sent to

the ICSD Chief Executive Officer (hereinafter referred to as the “CEO”). The ICSD CEO must submit this proposal together with his/her viewpoints at the next Board meeting.

3.3. If there is an amendment to the Constitution or to the Congress Decisions, the concerned contents of the financial rules and responsibilities will be amended automatically.

3.4. In case there is a conflict between the Finance Rules and responsibilities and other previous ICSD Constitution, Bylaws or rules then the decision of the EB will prevail. In case of an emergency, the President’s decision is sufficient but the ICSD CEO must report it at the next EB meeting.

3.5. The ICSD CEO must keep the originals of important contracts and will hand these over to the ICSD Archive at the end of his term. When the contracts are signed, copies of the contracts must be distributed immediately to all Board members for their reference.

4. BUDGET AND ACCOUNTING

4.1. General

4.1.1. The currency for all financial statements and bookkeeping is the US Dollar.

4.1.2. If a transaction is made in another currency, the official bank exchange rate of the day of the transaction applies.

4.1.3. The financial and accounting period of the ICSD starts at January 1st and ends at December 31st of the same year.

4.1.4. The President or the EB can ask for a report about the financial status of the ICSD at any time from the ICSD CEO. The CEO must submit such report(s) with proper supporting documents to the President or the EB within a month period.

4.1.5. If the President or the EB finds it necessary to perform an audit, the President or the EB can nominate an auditor. The ICSD CEO must disclose all books to the auditor. The auditor’s report must be approved at the next EB Meeting.

4.2. Budget

4.2.1. The budget is based on the ICSD fiscal year (01 January – 31 December)

4.2.2. Each ICSD Commission shall submit its expected expenses for the next fiscal year to the ICSD CEO within two months before the ICSD EB meeting.

4.2.3. The ICSD CEO shall collect all the income and expense data, make a draft or preliminary outline of the budget and submit it to the EB for approval. The budget is drafted based on events (=championships, camps, cups, courses, etc.), meetings, commission meetings, seminars and other meetings. The budget shall become effective only after the EB approval.

4.2.4. The ICSD CEO should ask the EB to extend or change the new forecast in following cases:

4.2.5. In case of an emergency or when the total expense of an event exceeds the budget by 10%, the ICSD CEO may pay for the expense from the bank account after receiving the

approval of the President and one other EB member who is related to the matter. The ICSD CEO must inform the EB at the next EB meeting.

4.2.6. Each chairperson of the ICSD Commission may propose an extension or change of the budget to the EB in order to carry out his/her duties.

4.2.7. The expense amount shown in the budget is the maximum amount each commission may spend during a certain period, a specified time or on a specific event. In principle, in order to achieve maximum savings, each commission and the ICSD CEO must attempt to work within the limitations of their budgets and keep expenses at a minimum.

4.2.8. The ICSD CEO needs to provide his written approval before the transfer of a budgeted expense from one account to another may taken place.

4.2.9. If for any reason, an event is cancelled or there is a surplus from an event, the surplus is carried over to the next fiscal year unless there is a change of the budget otherwise.

4.3. Accounting

4.3.1. Basic principles for the ICSD accounting and bookkeeping are used to accurately state the financial position of the ICSD.

4.3.2. The financial statement should be presented during the biannual Congress as understandable as possible so that all members should be able to understand them.

4.3.3. To follow the internationally acceptable accounting rules.

4.3.4. Cash transactions must be regarded as exceptions.

4.3.5. Bookkeeping must be performed on an event-by-event basis, championships, camps, meetings, etc. Each event must be closed with an Event Expense Statement drawn up within two months after the event.

4.3.6 All event expenses must be provided to the ICSD CEO within a period of two months after the event, otherwise the expenses cannot be taken into account.

4.3.7. All cash income and payments must go through the ICSD bank account.

4.3.8 Other assets and liabilities, such as receivables and bank borrowing or payables, are stated on a separate statement.

4.3.9. The ICSD CEO closes the books on 31 December for revision by the Congress. As soon as the books are closed, the ICSD CEO makes a financial statement and submits it to the EB.

Before the opening of the Congress, the ICSD Financial and Sponsorship commission or an external and independent audit office of chartered accountants and the treasurer have to give its advises to the EB.

4.4. Bank Transaction

4.4.1. The ICSD CEO shall recommend a bank, which will be responsible for all the banking activities of the ICSD, to the EB. The ICSD CEO will consult with the President and the EB to decide on a major. Only one bank should be nominated as major bank. This major bank account represents the ICSD to all members of the ICSD and any concerned third party. If

the ICSD CEO needs another bank account for any reason, he/she must ask for approval of the President in writing.

4.4.2. The most important criteria for selecting the major bank are creditability, reputation, location and convenience of bank transactions.

There must be the possibility for the board members to check the ICSD account by Internet and international payments and a bank on line system must do transfers and payments over internet.

4.4.3. The name and holder of the bank account is the ICSD.

4.4.4. The ICSD CEO shall oversee all bank transactions. All documents related to bank transfers require the signatures of the President and the ICSD CEO. All payments which are part of the overall ICSD approved budget will require the sole signature of the CEO – up to the maximum amount of the budget line.

4.4.5. In agreement with the President, the ICSD CEO may deposit excess cash into an interest bearing time deposit guaranteed by the major bank. If the deposit amount is **over 30.000 USD**, the ICSD CEO shall notify the EB in advance. The EB, however, must approve all transactions.

4.4.6. In the case of a cash shortage due to the time lag of cash income and expense payment, the ICSD may borrow money from the major bank or other sources upon approval by the EB. In such case, the ICSD CEO must submit in prior consultation with the President all information about borrowing, such as cash flow statements, the nature of the loan, the interest rate, and forms of guarantee to the bank, to the EB for their approval. With the EB's approval of terms and conditions of the loan, the ICSD CEO may proceed with the process of borrowing. The President and the ICSD CEO must sign the loan application and letter of guarantee.

When cash income is received, repayment of the loan has top priority to any other expense.

4.4.7. Opening and closing of the bank account procedure shall be the same as the Office of the ICSD CEO transfer procedure.

4.5. Office Transfer

4.5.1. When the ICSD CEO's term expires and the new ICSD CEO is appointed by EB or the ICSD CEO resigns during his/her term and an interim ICSD CEO is appointed, the transfer of accounts and documents are to be conducted as follows.

4.5.2. The President, the former ICSD CEO and the new ICSD CEO shall first decide together the closing date. The closing date must be within two months. The former ICSD CEO shall close the books on the closing day and transfers all books and documents together with the Bank Balance Statements of the closing day to the new ICSD CEO.

4.5.3. After the report of the ICSD Finance and Sponsorship Commission, all the parties shall examine all the papers and sign four copies of the Transfer Statement.

Each party shall keep one copy and one copy shall be sent to the ICSD Archive. In case of any difficulty, the EB shall receive one copy of each of all the papers and the Transfer Statement to be examined.

4.5.4. The bank account is closed on the closing day and the new ICSD CEO shall recommend a bank to the EB in consultation with the President. The new ICSD CEO can open a new bank account in the name of the ICSD after receiving the approval of the EB.

4.5.5 This procedure applies also for the changeover of the ICSD President.

5. INCOME

The major sources of income of the ICSD are as follows:

5.1. Membership Fee

5.1.1. Each ICSD full and associate member must yearly pay the ICSD fee before 01 April. Member who pay after the 01 April will have to pay an additional 2% penalty (penalty for administration issues).

5.1.2. The Member delinquent on payment of any annual membership fee is subjected to the articles mentioned in the ICSD Constitution.

5.2. TV Broadcasting Rights

5.2.1. TV Broadcasting Rights income from the Deaflympics, World Deaf Championships and/or other International Deaf Sports events and TV Broadcasting Rights income from other competitions organized by the ICSD.

5.3 Advertising from advertisers of the ICSD

5.3.1. Advertising income from the Deaflympics, World Deaf Championships and other International Deaf Sports events from ICSD advertisers.

5.3.2. Advertising income from official ICSD rulebooks and other publications.

5.3.3. Advertising income from videotapes and other multimedia programs.

5.4. Sponsorships

The eligibility of sponsors or products is limited to approved internationally acceptable companies or products.

5.5. Publications

5.5.1. Income from sales of rulebooks or other printed matters.

5.5.2. Income from sales of videotapes or other multimedia programs published by the ICSD.

5.5.3. Income from copyright of the videotapes or other multimedia programs published by the third party. All of the net profit (=income total advertising + selling price of rule books – expense of printing, handling and shipping) from the publication of rule books and video tapes and copyright income from the video tapes is deposited into the ICSD fund and its appropriation is decided by the EB.

5.6. Emblems

5.6.1. Copyright income from a third party using the ICSD Emblem for commercial purposes.

5.7. **Participation Fees** for events organised by or in collaboration with the ICSD and all approved ICSD events.

5.7.1. Members must pay the respective amount to the ICSD for each entry in each category for ICSD events they wish to participate.

5.7.2. Members shall transfer to the ICSD account the total amount of participation fees at the time of inscription in principle, but the fees will be received no later than 1 week after the ICSD event. Late payments will be raised with 10% Payment has to be done within 2 one

after the application, after that the fee will be raised with 10% (penalty for administration issues).

5.7.3. Once an inscription fee has been paid, after the final control of participation to the event, under no circumstances shall a refund be given.

5.8. Other Income

5.8.1. Donations from International Sport Federation, Full and Associate members, Regional Confederations, Individuals or Businesses

5.8.2. Interest income from bank deposits

5.8.3. Other income

5.9. ICSD event contract

5.9.1. For each event, supported by the ICSD, a contract with the organising country is established.

In the contract all details regarding the organisation are mentioned. The President of the National Deaf Federation and the President or CEO of the ICSD both sign the contract.

5.9.2. Each contract has to mention sum for the organisation right for that event.

5.9.3. Payment has to be done within the agreed terms, late payment will result in a penalty of 10% (penalty for administration issues).

6. EXPENSES

6.1. General

6.1.1. The basic principle is to minimize expenses and maximize efficiency. Therefore, the quality standard for travelling, accommodation and allowance is determined based on economy and efficiency.

6.1.2. The ICSD will only pay for expenses that are approved by the EB. Detailed requests have to be directed to the ICSD CEO.

6.1.3. Allowances can be paid in cash only in exceptional cases.

6.1.4. All the expenses are paid upon attachment of original invoices, receipts and vouchers.

6.1.5. In case of a time difference caused by mailing, one can present a photocopy or fax copy of the original and later, within a period of one months, present the original. The original documents can be requested by the ICSD CEO.

6.1.6. If an EB member's travelling or accommodation expenses are paid by a third party, the difference between the smaller third party payment and the amount calculated on the basis of these rules may be reimbursed by the ICSD.

6.1.7. When an Honorary member of the ICSD attends the Deaflympics, World Deaf Championships or events organized by the ICSD at the invitation of the ICSD, the ICSD shall provide him/her hotel accommodations and travel cost on the same basis as an EB member.

6.1.8. If it is financially possible and accepted by the EB, the ICSD CEO can pay a certain amount, indicated in the budget, on a yearly basis to each board member to cover their administration costs.

6.2. Travelling Expenses

6.2.1. The ICSD President and ICSD Chief Executive Officer will have BCV credit cards for their ICSD travel related expenses. Members of the Executive Board are required to notify the Chief Executive Officer in anticipation of any travel expenses for which reimbursement is desired. Printed receipt must be sent to the ICSD office **immediately** after purchase for book keeping purpose. Without a receipt, reimbursement may not be forthcoming.

The ICSD shall arrange air travelling or reimbursements, when possible, or air tickets to its members when they travel on an approved ICSD mission, in according to the following table: Economy class.

Economy must be booked in advance based on the lowest price.

6.2.2. EB members must arrange their own airline schedule. In order to be reimbursed, he/she must send the original tickets and the invoice (economy best price) from a travel agency, online booking agency or airline to the ICSD CEO not later than one months after the event.

Upon receipt of the documents, the ICSD CEO transfers the amount through the bank to the member or the agency account.

6.2.3. ICSD Board Members and Commission members may arrange their own airline schedules after they have received the agreement of the ICSD CEO.

6.2.4. If someone needs to change his route or time for personal purpose, the individual must pay the additional charges.

6.2.5. In order to cover minor travelling expenses such as, meals, bus fares, taxi fares, telephone, etc., the ICSD provides, if possible, a Travelling Allowances (one day for travelling there and back + official days of the event). Are not included in this amount, the travel ticket, hotel accommodation, car travelling.

6.2.6. The ICSD will reimburse the mileage for travelling from home to the Airport or event.

6.2.7. If a member is transporting excess materials related to the member's duty on behalf of the ICSD, the excess baggage charges shall be paid by the ICSD upon presentation of the airline invoice and after the EB has approved the transport of these materials.

6.2.8. For other land travel expenses such as car rental or any other public land transportation, the ICSD CEO has the right to decide the amount of reimbursement.

6.2.9. For travelling by train the EB members are allowed to travel in 2nd class.

6.3. Accommodation Expenses

6.3.1. The ICSD office typically arranges hotel accommodation for Executive Board related meetings. If accommodation is required for any ICSD Executive Board business, a moderately priced hotel should be booked should accommodation not be arranged by your host. For their comfort, Executive Board members will be given their own rooms.

6.3.2. If a rate exceeds the agreed rate due to the season and place, post approval of the ICSD CEO is required.

6.3.3. If one has to arrange one's own accommodation, the agreed rate indicates the maximum. The hotel rate does not mean that one can upgrade to the maximum amount. One has to choose a reasonable class hotel within the maximum rate as specified.

6.3.4. If the ICSD CEO discovers that the hotel class is higher than a reasonable class, the ICSD CEO may ask for a reimbursement of the difference.

6.3.5. The rates include breakfast, all taxes and service charges.

6.3.6. All other charges, including telephone, mini-bar, bar, restaurant or laundry must be paid by one self.

6.3.7. When a member brings an accompanying person or wishes to extend one's stay, the member is responsible for the payment of all charges.

6.4. Allowances

6.4.1. In order to cover the expense of meals, and other minor expenses during ICSD functions, the ICSD shall pay, if possible, a daily allowance to its members. The number of days includes the dates of arrival and departure, which are specified on the letter of invitation or travel order.

ICSD provides per diem for each day an ICSD official is away from home on official ICSD business. There are two different per diem rates:

1. USD 70.00 a day if meals are not provided as part of the accommodation package.
2. USD 40.00 a day if meals are provided as part of the accommodation package.

6.5. Insurance

6.5.1. The ICSD shall take out an insurance policy for a person who performs one's duties and responsibilities on behalf of the ICSD or at the request of the ICSD to cover one's injury, illness or death during the performance of such duties and responsibilities.

6.5.2. The ICSD assumes no liability for any claim of injury, illness or death of the insured.

6.5.3. EB members shall individually take out their own insurance policy. For this purpose, the ICSD shall reimburse **50.00 USD** per member annually at the beginning of each calendar year.

6.5.4. All competitors or team officials from member national federations should purchase their own insurance when they are participating in the ICSD events.

6.6. Non-Reimbursable Expenses

The following are non reimbursable items:

- Luggage
- Personal excess baggage charge
- Babysitting fees
- Traffic fines
- Club dues
- Travel insurance
- In-room movies
- Airline club
- Alcoholic beverages
- Personal entertainment

7. OTHERS

7.1. The ICSD has no responsibilities whatsoever concerning claims or liabilities of the organizing national federation, organizing national federation's officials, member federations, federations and spectators and others for any accidents that may occur during any event.

7.2. With the ICSD approval of these finance rules and responsibilities, the ICSD undoes any precedent previously approved by the EB or recognized as a normal practice in case the referred precedent is in conflict with these rules.

8. PENALTIES

8.1. The ICSD is entitled to impose penalties to the national federations according to the rules and regulations.

8.2. The maximum amount of the penalty will be 10.000 USD per case.

8.3. Different kind of penalties see annex

8.4. Contestation of the charges has to be done written to the Executive Board of the ICSD.

8.5. The amount of the penalties are determined by the ICSD Executive Board. It is the right of the Executive Board to change the amounts each year or to decide to collect or not.

9. CLAIMING EXPENSES POLICY

To provide for staff, Executive Board, technical director, and volunteers who may need to be reimbursed for expenses they have incurred on behalf of the ICSD.

9.1. An expense form must be fully completed in all cases;

9.2. Valid proof of purchase receipts must be provided;

9.3. Expenses must be wholly, exclusively and necessarily incurred for the purpose of the ICSD;

9.4. Expenses for staff travel and entertaining should be pre-authorised by the ICSD CEO;

9.5. Board members should seek approval from the President before incurring expenses other than the board fee and expenses.

9.6. Procedures

9.6.1. On a weekly basis or as soon as expenses totalling \$100 have been incurred, an employee should submit to their CEO for approval a completed Employee Expense Claim Form with all necessary receipts attached.

9.6.2. The CEO will review the claim ensuring that expenditure is correctly coded and authorise it as necessary before passing the form for processing.

9.6.3. At the next available opportunity the Finance Manager will directly credit the employee's bank account with the approved sum.

9.6.4. Board members should submit their claims for reimbursement to the CEO.

10. GIFT REGISTRY POLICY

To outline the good practice expected of all staff, directors and volunteers when receiving any gifts for the ICSD.

10.1. All gifts received are deemed to be gifts to the ICSD and not any individual thereof.

10.2. A register must be maintained to record all gifts received, which have a value of \$50 or more. this policy does not relate to gifts received with a value of \$50 or less.

10.3. Value must be placed on all gifts received by the chief executive officer.

10.4. All Directors, staff and volunteers are representatives of the ICSD. When any representative receives gifts, these gifts are deemed to be received on the ICSD's behalf. All representatives are required to act honestly and wholly in this relationship.

10.5. On receipt of any gifts, the ICSD CEO is to be notified, and if possible to sight the gift, in order to ascertain an estimated monetary value of the gift received.

10.6. The Gift Register is then to be updated regarding:

- When the gift was received
- Whom the gift was received from
- Why the gift was received
- What the gift was
- What is the estimated value of the gift;
- Any additional comments regarding the gift (i.e. Who received the gift on behalf of the company, location of gift)

10.7. The Chief Executive Officer then determines the utilisation or location of the gift.

11. ICSD BANK ACCOUNT

Account name and address

COMITE INTERNATIONAL DES SPORTS DES SOURDS INC
Maison du Sport International
Avenue de Rhodanie 54
1007 Lausanne
Switzerland

Bank name and address:

Banque Cantonale Vaudoise
Place St-Francois 14
1003 Lausanne
Switzerland

Account number:

IBAN number: CH09 0076 7000 C542 6251 6
BIC number: BCVLCH2LXXX
Account number: 5426.25.16

12. ANNEX

1. Winter/Summer Deaflympics Fees		
1.1	Host Deaflympics Fee	0
1.2	Participation Fee per each athlete/official	60
1.3	Penalty Fee for withdraw (preliminary round)	2,500/team
1.4	Penalty Fee for withdraw (final round)	5,000/team 250/individual
1.5	Protest fee	100
1.6	Penalty of Non-starting athlete	100
1.7	Sports related violation from DG31, determined by EB	200 to 10,000
1.8	Non-sport related violation from DG31, determined by EB	100 to 6,000
1.9	Excess Fee (Winter/Summer Deaflympics) per each official	250

2. World Deaf Youth Games Fees		
2.1	Host Fee for World Deaf Youth Games	0
2.2	Participation Fee per each athlete	20
	Participation Fee per each official	40
2.3	Penalty Fee for withdraw (preliminary round)	2,500/team
2.4	Penalty Fee for withdraw (final round)	5,000/team 250/individual
2.5	Protest fee	100
2.6	Penalty of Non-starting athlete	100
2.7	Sports related violation from DG31, determined by EB	200 to 10,000
2.8	Non-sport related violation from DG31, determined by EB	100 to 6,000
2.9	Excess Fee per each official	250

3. World Deaf Championships Fees		
3.1	Host World Deaf Championships Fee	250
3.2	Participation Fee per each athlete/official	40
3.3	Penalty Fee for withdraw after submit Final Entry form	2500/team 250/individual
3.4	Protest Fee	100
3.5	Penalty of Non-starting athlete	100
3.6	Sports related violation from WC24, determined by EB	100 to 5,000
3.7	Non-sport related violation from WC24, determined by EB	50 to 3,000
3.8	Excess Fee (any sport) per each official	100

4. International Competitions		
4.1	Sanction Fee per participating country (multiple region confederations)	100/region

5. Administration Fees (disciplinary action)		
5.1	Failure to notify ICSD office on change of address, email, fax, new board, etc.	50
5.2	Late deadline submission date for all types of forms (after 5 th day window period)	100
5.3	Late audiogram submission date – 3 months before an event	40/audiogram form

5.4	Late audiogram submission date – 1 month before an event	100/audiogram
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6. Anti-Doping Fees (disciplinary action)		
6.1	Four and more violation of the ICSD Anti-Doping Rules by Athletes or other Persons affiliated with a NDSF	5,000
6.2	More than one Athlete or other Person from a NDSF commits the ICSD Anti-Doping Rules violation during an International Event	2,500
6.3	A NDSF has failed to make diligent efforts to keep the ICSD informed about an Athlete’s whereabouts after receiving a request for that information from the ICSD	1,000
6.4	Fine the athlete or other Person commits ICSD Anti-Doping Rules violation	500

7. ICSD Membership Fee		
7.1	1st group	1000
7.2	2nd group	700
7.3	3rd group	300
7.4	4th group	100
7.5	Associate Membership	200

8. Traveling (ICSD EB, ICSD TD and Staff)		
8.1	Ticket (air, train, bus, car, local transport and parking at home airport up to 5 days)	OC must cover
8.2	Visa and accommodation	OC must cover
8.3	Per diem (full board)	40
	(breakfast only)	70

All amounts are in \$USD and come into force since 01 January 2020