



Giving youth a real say in sports

ENGSO YOUTH CODE OF CONDUCT AND FINANCIAL REGULATIONS

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POLICIES

ANTI-CORRUPTION POLICY

Overview

- ENGSO Youth does not tolerate bribery or improper payments or advantages of any kind;
- We are committed to conducting our business in an open and transparent manner;
- Bribery, in any of its forms, is illegal and exposes those involved and ENGSO Youth to reputational and legal risk;
- Corruption (even in our partner network) may create significant risk for ENGSO Youth even if we are not directly involved;
- Gifts and hospitality may be considered bribery or providing an improper advantage in certain situations;
- Even charitable donations or sponsorships can be seen as bribes if undertaken to secure a commercial advantage.

Expectation

The expectation from ENGSO Youth representatives is:

- Never to engage in bribery or trading in influence;
- Never to offer or accept an improper payment or advantage;
- Never to request someone else to engage in conduct that we are not allowed to engage in ourselves;
- To carefully select our partners and monitor their commitment to ethical and lawful conduct;
- To maintain our books and records to accurately and fairly reflect our business;
- To exercise appropriate caution when interacting with public officials;
- To assess the risks we may encounter and seek appropriate training and guidance to effectively manage them.

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TRAVEL & GIFT POLICY

Overview

Business courtesies such as gifts, hospitality and travel¹ may create conflicts of interest or be considered bribery in certain circumstances.

Expectation

The expectation from ENGSO Youth representatives is:

- Never to offer or accept business courtesies which could, or could be perceived to, improperly influence a business decision;
- Never to offer or accept cash or cash equivalents, or expensive and extravagant gifts;
- Not to offer or accept gifts, except promotional items, of minimal value (not more than 50 €), and only when it would be customary to do so;
- Only to offer or accept hospitality when the business purpose is clear and legitimate, the costs are reasonable, and the context is open and transparent, but the preference is to cover our own costs;
- Always to pay our own costs for travel, accommodation and related expenses, unless the costs are covered by our partner in an open and transparent context. Likewise, we do not pay for travel, accommodation and related expenses for other parties not associated with the organization;
- Not to allow business courtesies to be extended to family or close friends;
- To seek exceptions only in special circumstances subject to a review and prior written approval by the Committee.

Red flag signals:

- Business courtesies are offered during sensitive situations such as ongoing negotiations or decision-making processes;
- We are considering sponsorships, donations or social investments, accepting which could result in questioning or jeopardizing our independence, objectivity or integrity;
- We become aware of business courtesies that are not offered or accepted in an open and transparent manner;
- We believe that offering or accepting business courtesies could result in questioning or jeopardizing our independence, objectivity or integrity;
- We become aware of repeated offers to or from the same or a related partner.

¹ *Gifts* are something given without the expectation of anything in return, including goodwill. *Hospitality* takes many forms, including meals and beverages, seminars, receptions, social events and entertainment. *Travel* would include the costs of transportation including taxis, busses, trains, flights, accommodation and hotels, and other incidental travel costs.



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PARTNERING POLICY

Overview

The actions of our partners² can damage our reputation and expose us legally;

Expectation

The expectation from ENGSO Youth representatives is:

- To aim to work with partners that demonstrate standards of responsible business conduct and ethical values consistent with our own;
- To exercise caution when selecting partners;
- To expect our partners to abide by all applicable laws and expect them to meet our standards for responsible business conduct;
- To expect our partners to take responsibility to protect and manage the risks while designing, delivering and operating our assets;
- To monitor and support our partners to conduct their activities in accordance with our standards for responsible business conduct;
- To treat all partners with respect and in a fair and transparent manner.

² *Partners* include individuals and entities such as profit and non-for-profit organizations, associations, public institutions, as well as sponsorship and donation recipients, etc.

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INFORMATION CONFIDENTIALITY

Overview

- We sometimes may come into possession of valuable information regarding our organization, our partners or target groups;
- Most information is digital and can easily be accessed, modified, shared and replicated;
- Records are information with high organizational value. They are important to ENGSO Youth and must be identified and protected;
- Confidentiality is critical for ENGSO Youth's reputation for protecting its interests in competitive and regulatory processes, and for securing the integrity of our assets.

Expectation

The expectation from ENGSO Youth representatives is:

- Only to share confidential information when we are formally authorized to do so and there is a legitimate reason for doing so;
- To ensure that all information from ENGSO Youth is reliable and correct, and complies with high professional and ethical standards;
- To treat information from third parties with the same level of confidentiality and care as our own information;
- To promote a knowledge-sharing culture, but take precautions when processing confidential and inside information;
- Not to discuss sensitive topics in public places with third parties;
- To classify and handle information and store records in the organization's shared drive;
- We stay updated about how we can protect confidential information from unauthorized access.

Red flag signals:

- We overhear an ENGSO Youth representative (e.g. employee, Committee member or Young Delegate, Alumni) speaking about non-public information in public;
- Someone attempts to engage us in discussions that lead into details of the organization's confidential records.

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CONFLICT OF INTEREST

Overview

- A conflict of interest exists when our personal interest conflicts, or could be perceived to conflict, with ENGSO Youth's interests;
- Personal interests include our financial interests, business opportunities, outside employment or the interests of people close to us, such as close family members, personal friends or business associates;
- Even the perception that we may not be acting in ENGSO Youth's best interest can call into question our integrity and adversely affect our reputation;
- All decisions that are made on behalf of ENGSO Youth must be based on an objective and fair assessment of the organization's interest without being impacted by our personal interest;
- Openness and transparency are essential to manage actual, potential, or perceived conflicts of interest;
- A conflict of interest can still exist even if the organization benefits in some way.

Expectation

The expectation from ENGSO Youth representatives is:

- To avoid conflict of interest and other situations which could impact our judgment;
- To recuse ourselves from situations and decisions where we have a potential or perceived conflict of interest;
- To promptly disclose actual, potential, and perceived conflicts of interest to the Committee;
- To work with the Committee to resolve conflicts of interest and document our decisions and actions;
- To always involve the ENGSO Youth's and ENGSO's Committee if a conflict of interest cannot be avoided;
- To do not hold external duties or positions that could affect, or be perceived to affect, our responsibility to act in organization's best interests.

Red flag signals:

- We have a financial or other interest in an existing or potential partnership or project;
- We hold outside employment or positions which could interfere with our ability to perform our duties for ENGSO Youth Committee.

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FINANCIAL INTEGRITY AND FRAUD

Overview

Financial integrity is key to maintaining the trust of our partners, institutions and employees;

Expectation

The expectation from ENGSO Youth representatives is:

- To register all transactions correctly in accordance with legal obligations and good accounting practices;
- To report accurately, reliably, transparently, consistently and in a timely manner;
- To ensure that expenses are reasonable and recorded properly when we spend the organization's (i.e. tax payers') money;
- To verify facts and completeness of information and underlying business rationale before approving a transaction or signing a document;
- Not to create fraudulent records, falsify documents or otherwise misrepresent facts, transactions or financial data.

Red flag signals:

- We see financial or accounting irregularities;
- We become aware that a colleague or partner has falsified any documentation;
- We are unsure if we have recorded a transaction correctly;
- We become concerned that any employee is misreporting financial information;
- We become concerned that organization's resources are not being spent or recorded as consistent with our policies.

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MONEY LAUNDERING

Overview

- We seeks to engage partners involved in legitimate business activities with funds derived from lawful sources;
- The proceeds of a crime can be anything of value including money, goods, assets and real estate;
- Money laundering is the process of hiding or disguising the proceeds of a crime;
- It may take many forms and can occur in all kinds of deals and transactions, including banking, investments, invoicing, property and real estate;
- Money laundering also includes the use of legitimate funds to support criminal activity or terrorism.

Expectation

The expectation from ENGSO Youth representatives is:

- To avoid money laundering by screening and monitoring our partners;
- To question unusual payments or banking arrangements and report unusual requests;
- To always consult the Committee if we are in doubt about the origin or destination of money or other assets;
- To promptly report suspicious transactions or incidents of money laundering;
- To refuse to make payments that could support terror-financing or similar activities;
- To be attentive to potential under or over-valuing of invoices or assets.

Red flag signals:

- Payments are performed by or through someone who is not a party to the contract;
- Payments are requested or performed in a different manner than what is agreed to in the contract;
- Payments received in cash that are not customarily paid in this way;
- Payments come from unusual accounts not typically used by the party in question.



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CLIMATE AND ENVIRONMENT

Overview

- We comply with internationally recognized environmental standards;
- We follow the recommendations within the UN Sports for Climate Action Framework;
- We are part of the European Climate Pact programme;
- We are committed to minimizing our use of resources, aiming to rely on reusable and sustainable materials.

Expectation

The expectation from ENGSO Youth representatives is:

- To seek to make reasonable efforts to minimize carbon footprint from our meetings;
- To consider climate and environmental impact when purchasing products and services, and evaluate our suppliers on responsible business criteria;
- To support sustainable waste management including making reasonable efforts to minimize our waste;
- To be transparent and communicate on how our activities impact the climate and environment;
- To report incidents we see which are harming the climate and environment.

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REPRESENTING ENGSO YOUTH AT EVENTS

If there are costs associated with the prospect of representing ENGSO Youth at an event, the following procedure is to be followed:

1. Fill out ENGSO Youth Representation - Cost and Outcomes Overview request form;
2. Send the form to all Committee members and request voting (in favor, against or abstained);
3. If more than 50% of the Committee members are in favor, the participation at the event is approved;
4. Following the event, send a signed reimbursement form and the event report to Chair, Vice-Chair and Treasurer.

Exception: Under working groups (WG) -> Coordinator of the WG approves the budget and it is no need to ask the Committee Members for permission as long as it does not overcome WG budget.



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REQUEST FORM TEMPLATE

ENGSO Youth Representation - Cost and Outcomes Overview

Please complete this form if you wish to request financial support from Engso Youth to participate in an event (conference, seminar, etc.) for which your attendance is important for your work in ENGSO Youth.

ENGSO Youth's Representative(s) Name:

Date:

Outline relevance to ENGSO Youth strategic goals:

Outline SDGs, which are tackled in the event:

Objectives of ENGSO Youth participation and expected outcomes:

Expected amount of money needed per person:

Budget line:

Travel costs (flights, trains, local transportation):

Accommodation:

Meals:

Date, Place

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REIMBURSEMENT FORM PROCEDURE

1. Collect all documents and fill out reimbursement form (including budget line) to be sent out to Chair, Vice-Chair and Treasurer (originals need to be sent to the Secretariat)
2. Once Chair/Treasurer approves and signs, the Secretariat forwards all documents to ENGSO accountant and CC Chair, Treasurer and person who filled the reimbursement form;
3. ENGSO accountant proceeds with the reimbursement.

Per diem allowances for meals per travel day (invoices needed): up to € 6,- for breakfast, up to € 12,- for lunch, up to € 12,-for dinner

Travel start after 9 a.m. - eligible for lunch & dinner;

Travel start after 2 p.m.- eligible for dinner

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PROJECTS PROCEDURE (CONTRACTS)

1. Signed contracts by CM/staff and ENGSO President;
2. Time sheets presented in accordance to timeline as indicated in the Engso Youth Principles in EU and other donors funded project guidelines - send to the Chair, Vice-Chair and Treasurer;
3. Once approved and signed by Chair/Treasurer, timesheet and invoice/remuneration form (also signed by Chair) are forwarded to ENGSO accountant and payment is processed [Timesheets and reports are presented together with the report (every 6 months)].

Note: ENGSO Youth Committee members are not allowed to participate in a project as paid staff members nor should a financial reward be provided for project scoping, since this would be in violation of the Volunteering Agreement. Effective for new projects (as of 17.04.2021).

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APPENDIX

1. REPORT TEMPLATE (after event)
2. ENGSO YOUTH REIMBURSEMENT FORM TEMPLATE
3. ENGSO - Cost centers (Budget lines)

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