

# **WORLD TAEKWONDO**

## **POLICY & PROCEDURE** **Finance Rules**

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## Article 1. Introduction

### 1.1 Purpose

The purpose of the Financial Rules (hereinafter ‘Rules’) is to institutionalise a standard set of financial policies and procedures to strengthen corporate governance, and to ensure consistent application of such Rules within World Taekwondo (hereinafter ‘WT’).

Any change to the Rules will require the approval of the WT Council.

### 1.2 Scope

The Rules apply to all WT Officials, namely but not limited to, elected and appointed officials of the Council (collectively “Council Members”); Commissions and Committees (hereinafter ‘Committee Members’); Technical Delegates, Competition Supervisory Board members, and International Referees (“Technical Officials”), and WT advisors.

The Rules should also apply to representatives from other organisations and guests who are invited by WT to participate in official meetings, unless otherwise agreed by WT to exempt them from the Rules due to possible conflict with their own organisations’ regulations.

Exception to the Rules is applied to WT President (hereinafter ‘President’), WT Secretary General (hereinafter ‘Secretary General’), and WT Staff, who are governed by the Internal Administrative Rules of WT.

### 1.3 Language

The official and working language of WT is English and unless otherwise agreed by WT, the language for the policies and procedures governed by this Rules shall be English.

For any documents submitted under the Rules in a language other than English, WT may, at its discretion, require that the submitting party provide a certified English translation at its own expense.

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## Article 2. General Provisions

### 2.1 Support Categories

For WT Officials attending official functions designated by WT, they will be provided with support in at least one of the following categories: Airfare, Accommodation, and Per Diem.

#### 2.1.1 Airfare

In principle, tickets are booked by the travelling WT Official and paid by WT, after the WT department in charge has confirmed the proposed routes and airfare. The tickets may be booked and issued by the WT department in charge if a WT Official wishes to do so.

Using the Ordinary Council Meeting as an example:

1. WT will send out the first calling notice
2. Council Member corresponds directly with his or her preferred travel agency to make an enquiry on the preliminary itinerary, showing the proposed routes and airfare
3. Council Member sends the proposed itinerary to the WT department in charge for confirmation.
4. Once WT confirms the route and airfare, the Council Member will contact his or her travel agency to send an invoice with the agreed-upon airfare to WT for payment.

The general principle is that a WT Official will fly direct routes or via one international transit stop at a maximum, unless there are geopolitical reasons beyond WT's control that require more than one stop.

WT considers a roundtrip to start from the travelling party's departure country and end back at the same departure country (i.e. usually the home country or the country where the office of the travelling party is located).

If the start and/or end countries are different, WT will not cover more than what its travel agency would issue for a same departure country roundtrip. In this regard, the travelling party would need to cover the extra costs.

If a connecting flight is required, and the travelling party decides to extend the period of stay that requires overnight stayover, WT will not cover any other cost except for the airfare.

However, if an overnight stayover is required in order to connect to another flight that is not always available, WT will consider covering the accommodation cost for the overnight stayover in a 3-star hotel (or equivalent) on a case-by-case basis.

WT will not cover for excess baggage. Any excess baggage incurred by a travelling party should be covered by the individual or through the Per Diem, if provided by WT.

In the case of an onsite meeting, WT will work with the Organising Committee to provide transfers between the airport and hotel, and to/from the meeting venue if it is not within the hotel. In this regard, any taxi fee incurred during the business trip will be borne by the WT Official.

### **2.1.2 Accommodation**

For official WT meetings and events, President and/or Secretary General has discretion to determine which WT Officials and guests' accommodation costs will be covered by WT. This excludes WT Officials whose conditions are covered by the hosting organisation, as agreed in separate event operation agreements.

Unless otherwise agreed by WT, the room type will normally be standard single room, except for International Referees. These rooms can be double bed or twin bed, depending on preference and availability.

Typically, WT will cover accommodation from one day before the start of the official event, throughout the event, and one day after the end of the event or until the WT Official or guest has left, whichever ends earlier. If the expected stay is longer than the abovementioned period, WT may cover on a case-by-case basis if it is justified and pre-approved.

For guests, it will depend on the level of the invited guests and also on the availability of rooms, at the discretion of WT.

If the arrival time of a WT Official is in the early morning, the OC will do its utmost to provide early check-in at the hotel, or where necessary, reserve the room the night before arrival.

Accommodation to be covered by WT will not include incidental expenses, including but not limited to minibar, room service, laundry, premium TV contents, and gym. Such incidental expenses are to be covered by the individual.

If a WT Official does not show up or cancels participation at short notice, and it incurs costs to WT or to the OC (e.g. airfare or accommodation cancellation fees), WT may claim such costs from the WT Official.

### **2.1.3 Per Diem**

WT Officials on official business travels as designated by President and/or Secretary General will receive a Per Diem, or daily allowance, to cover their operational expenses. The Per Diem covers operational expenses including entry visas and ground transportation in the departing country and in the host country where the event is held (if ground transportation is not provided by WT or the hosting organisation).

In the event whereby a WT Official holds two official positions (e.g. being appointed as a Technical Delegate of an event and is also a Council or Committee member), the value of his or her Per Diem shall be based on the position of the specific event or purpose that he or she is appointed to.

The Per Diem will be a flat rate; WT will not consider payment by the hour. The currency for Per Diem will be U.S. dollars (hereinafter 'USD'). The Per Diem listed in the Finance Rules are fixed amounts and do not overlap or accumulate, e.g. an individual who is supposed to receive a Per

Diem of USD 200 will only receive that amount for that day regardless of which organisation is providing or the number of meetings.

There will not be any Per Diem for online meetings, including General Assembly, and Council and Committee meetings. The only exception will be for WT-appointed Instructors who conduct online education courses organised by WT.

## Article 3. Council Members

*Policy (POL) / Procedure (PRO) / Policy and Procedure (PNP)*

History			
Version	Implementation	Description	Category
Trial	November 21, 2018	Version approved for trial	PNP
Enacted	May 13, 2019	Council Meeting / Manchester	PNP
Amended	December 5, 2019	Extraordinary CM / Moscow	PNP
	September 15, 2020	E-vote	PNP
	April 20, 2022	Extraordinary CM / Goyang-Hybrid	PNP
	January 6, 2023	E-vote	PNP
	November 30, 2023	E-vote	PNP
	March 18, 2025	E-vote	PNP

### Introduction

The Vice Presidents, Treasurer, and Members stated in Article 6.2 of the World Taekwondo Statutes will collectively be called the “Council Members”, unless otherwise mentioned.

There will be one Ordinary Council Meeting per year on the occasion of the General Assembly held in every World Championships and World Junior Championships.

Other Council meetings outside of the Ordinary Council meetings shall be termed as ‘Extraordinary Council meetings’ in the Rules.

#### 1.1 Ordinary Council Meeting

For the Ordinary Council Meeting, WT will support the roundtrip airfares accommodation, and Per Diem of the Council Members attending in person.

##### 1.1.1 Airfare

**The following policy will remain valid until the end of the World Taekwondo Championships in Wuxi, China, on October 30, 2025:**

Vice Presidents, Treasurer, IOC Members

Vice Presidents, Treasurer and IOC Members serving in the WT Council, will travel via business class.

##### Council Members

Council members (including the auditor and athlete representatives) will travel via economy class. Council members will be eligible to upgrade their flight from economy class to business class if the scheduled flight time is more than eight hours. The scheduled flight time does not



take into consideration transit times and flight delays.

If the scheduled flight time is less than eight hours and a Council member wishes to upgrade to a higher class at own cost, this is permitted. WT will only pay for the price of the economy class ticket.

**The following policy will be implemented from October 31, 2025:**

After the General Assembly of the World Taekwondo Championships in Wuxi, China, all Council Members will be eligible to travel via business class for official functions called by WT, regardless of the scheduled flight time.

**1.1.2 Accommodation**

In principle, the Vice Presidents, Treasurer and IOC Members will stay in superior-grade rooms while Members will stay in standard single rooms.

**1.1.3 Per Diem**

WT will pay each Council Member a Per Diem of USD 250 for **the Ordinary Council Meeting and General Assembly, respectively**. This means that if a Council Member attends both meetings in person, he or she will receive USD 500.

**1.1.4 Auditors and invited CU Presidents**

Auditors and CU Presidents who are not Council Members will be invited to the Ordinary Council Meeting. They will receive the same support conditions as Council Members.

**1.2 Extraordinary Council Meeting**

WT may organise two Extraordinary Council meetings annually in a hybrid format (i.e. in-person and online). The calling of the Extraordinary Council meetings will be at the discretion of the President.

For the maximum of two Extraordinary Council meetings, WT will provide accommodation and Per Diem for every Council Member who attends in-person. The level and conditions of accommodation, Per Diem, and local transportation support are the same as those provided for the Ordinary Council Meeting. This applies to the auditor and CU Presidents if they are invited and attend in person.

In exceptional situations where WT needs to call for more than two Extraordinary Council meetings in a pertinent year, WT will decide on the support policies on a case-by-case basis.

**1.2.1 Other Council Gathering**

If there is any gathering of the Council Members, usually at WT events that are not related to the Ordinary Council Meeting and Extraordinary Council meetings, the general principle is that WT will not provide any form of support.

For meetings conducted in Korea in the WT headquarters, WT may support accommodation and local transportation at the discretion of the President and/or Secretary General.

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### 1.3 Extraordinary General Assembly

In exceptional circumstances where an Extraordinary General Assembly needs to be called by WT, the support policies and conditions will be the same as those provided in an Ordinary General Assembly.

### 1.4 Other Official WT Functions

This article is related to situations whereby a Council Member is designated by the President and/or Secretary General to attend official functions on behalf of WT.

#### 1.4.1 WT-promoted Championships

If a Council Member is appointed as a Technical Delegate or as a member of the Competition Supervisory Board of a WT-promoted Championships, the following shall apply for the site visits and during the Championships:

##### Technical Delegate

- Airfare: Business class (to be covered by the OC)
- Accommodation: Superior-grade room from arrival day to departure day, as approved by WT (to be covered by the OC)
- Per Diem: USD 200 per official function day, except arrival and departure days (to be covered by the OC)

##### Competition Supervisory Board

- Airfare: Economy class
  - If the scheduled flight time of the whole trip, excluding transit times and flight delays, is more than eight (8) hours, the Council Member will be eligible to be upgraded to business class
  - WT will cover the upgrade costs. The upgrade costs will need to be within reasonable means, with the approval of the Secretary General
- Accommodation: Standard single room from arrival day to departure day, as approved by WT (to be covered by the OC)
- Per Diem: USD 200 per official function day, except arrival and departure days (to be covered by the OC)

In the situation where a Council Member serving as a TD or a CSB Member has another official function related to the Council (e.g. Ordinary Council Meeting or Extraordinary Council Meeting) on the same day, he or she will receive two Per Diems for that day only.

#### 1.4.2 Meetings/Events on behalf of WT

The level and conditions to support Council Members attending meetings/events designated by the President and/or Secretary General are as follows:

- Airfare: Economy class
  - If the scheduled flight time of the whole trip, excluding transit times and flight delays, is more than eight (8) hours, the Council Member will be eligible to be upgraded to business class

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- The upgrade costs will need to be within reasonable means, with the approval of the Secretary General
- Accommodation: Standard single room
- Per Diem: USD 200 per meeting day
- Registration fee: To be reimbursed by WT, upon the submission of the official invoice/receipt
- Visa fee: To be borne by the pertinent Council Member



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## Article 4. Other WT Officials

*Policy (POL) / Procedure (PRO) / Policy and Procedure (PNP)*

History			
Version	Implementation	Description	Category
Trial	November 21, 2018	Version approved for trial	PNP
Enacted	May 13, 2019	Council Meeting / Manchester	PNP
Amended	December 5, 2019	Extraordinary CM / Moscow	PNP
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	April 20, 2022	Extraordinary CM / Goyang-Hybrid	PNP
	January 6, 2023	E-vote	PNP
	November 30, 2023	E-vote	PNP
	March 18, 2025	E-vote	PNP

### Introduction

This section of the Finance Rules applies to other WT Officials who are not Council Members.

#### 2.1 Commissions and Committees

Chairs and Members of the WT Commissions and Committees will collectively be called the “Committee Members”, unless otherwise mentioned.

##### 2.1.1 Ordinary General Assembly

Committee Chairs may be invited to the Ordinary General Assembly to deliver reports. In this case, the following conditions will apply:

- Airfare: Economy class
  - If the scheduled flight time of the whole trip, excluding transit times and flight delays, is more than eight hours, the Committee Chair will be eligible to be upgraded to business class or premium economy class at own cost
- Accommodation: Standard single room from arrival day to departure day, as approved by WT
- Per Diem: USD 200 one-time fee (not daily)

##### 2.1.2 Official functions

If a Committee Chair or Member has an official function in WT meetings/events or in WT-promoted Championships other than as a TD or a CSB Member, as designated by the President and/or Secretary General, the level of support will be the same as those provided to a CSB Member:

In some cases whereby WT invites non-WT personnel to support the Committees at certain events, WT will provide support for their **meeting days, and training and competition days at WT-promoted championships if there is an official function designated by WT**. The supported conditions by WT and/or OC are:

- Accommodation: from day of arrival until day of departure as approved by WT
- Per Diem: USD 100 for meeting days, and training and competition days if there is official function

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## 2.2 International Referees

The hosting organisation will provide support for the period covering the **training and competition days**, as per the event hosting agreements. The supported conditions are:

- Accommodation: from day of arrival until day of departure as approved by WT
- Per Diem: USD 150 per day for training and competition days

## 2.3 International Classifiers

The hosting organisation will provide support for the period covering the **classification and competition days**. The supported conditions are:

- Accommodation: from day of arrival until day of departure as approved by WT
- Per Diem: USD 150 per day for training and competition days

## 2.4 Contractors

In the case of contractors (e.g. press, photographers, videographers, TV-related personnel), their supported conditions will be factored into their respective contracts with the department-in-charge.

## 2.5 Instructors

WT and/or the OC will provide accommodation and a Per Diem for the period covering the **meeting days and training days at WT-promoted championships if invited by WT**. The supported conditions are:

- Accommodation: from day of arrival until day of departure as approved by WT
- Per Diem: USD 200 for the meeting days, and training and competition days if the invited instructor has an official function (to be covered by WT)

## 2.6 WT Advisors and Guests

At the discretion of the President, WT Advisors and Guests may be invited to WT-promoted or recognised events at a maximum of one event a year during their term. In this regard, WT will provide the following conditions subject to the approval of the President on a case-by-case basis:

- Airfare: One time business class
- Accommodation: from day of arrival until day of departure as approved by WT
- Per Diem: None

The President may also invite his accompanying person with support from WT, at President's discretion for the conditions of invitation (airfare and accommodation).

## 2.7 Invited representatives from other international organisations

It is at the discretion of WT to decide if representatives from other international organisations or experts are invited for official WT meetings will receive a Per Diem depending on their services and the time spent. These meetings must be approved by the President and/or Secretary General.

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If a Per Diem is to be given by WT, the maximum amount will not be over USD 150, and will include **arrival, meeting days, and/or competition days at WT-promoted championships if invited by WT, and departure days**, unless otherwise agreed by WT. The supported conditions by OC are:

- Accommodation: from day of arrival until day of departure as approved by WT
- Per Diem: will cover meeting days and competition days, if invited by WT

## 2.8 Contribution fees

In the event that WT organises an event (e.g. forum, special lecture) whereby persons appointed by the President and/or the Secretary General have official functions (e.g. as a planner or moderator or as a special lecturer), WT will provide a one-time, project-based contribution fee of not more than USD 1,000 in recognition of their services depending on the time spent and workload. These persons will also receive a Per Diem of USD 200 for the official event days.



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## Article 5. Multi-Sport Games

*Policy (POL) / Procedure (PRO) / Policy and Procedure (PNP)*

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Trial	November 21, 2018	Version approved for trial	PNP
Enacted	May 13, 2019	Council Meeting / Manchester	PNP
Amended	December 5, 2019	Extraordinary CM / Moscow	PNP
	September 15, 2020	E-vote	PNP
	April 20, 2022	Extraordinary CM / Goyang-Hybrid	PNP
	January 6, 2023	E-vote	PNP
	November 30, 2023	E-vote	PNP
	March 18, 2025	E-vote	PNP

### Introduction

WT will appoint the Technical Delegates and Competition Supervisory Board Members for major multi-sport events with Taekwondo where National Olympic Committees or National Paralympic Committees will participate in.

The Organizing Committees (OCs) of these major multi-sport events should cover the airfares, accommodation, and Per Diem of the WT-appointed TDs and CSBs. In principle, the supported conditions should be the same as those offered in WT-promoted Championships. If an OC does not provide any support to the TDs and CSBs, WT will provide support subject to the approval of the President on a case-by-case basis.

In the case of the Olympic Games and Paralympic Games, the OCs are bound by the Host City Contract and related policies under the auspices of the International Olympic Committee and the International Paralympic Committee. In this regard, WT will be treated collectively together with the other International Federations, or will enter into separate agreements with the OCs, where necessary.

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