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Advancing Equitable Resource Allocation through Enhanced Distribution of Olympic Solidarity Funds

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TABLE OF CONTENTS

TABLE OF CONTENTS	3
ACRONYMS	4
ABSTRACT	5
RÉSUMÉ	6
INTRODUCTION	7
LITERATURE REVIEW	9
STAKEHOLDERS FUNDS ALLOCATION	-
EQUITABLE FUNDS ALLOCATION	
SUMMARY OF LITERATURE REVIEW	
DATA COLLECTION & ANALYSIS	
METHODOLOGY FOR DATA COLLECTION	
ANALYSIS OF DATA: INTERVIEWS WITH IOC PARTICIPANTS	
ANALYSIS OF DATA: INTERVIEWS WITH PNFs PARTICIPANTS	
DISCUSSION	21
SIGNIFICANCE & TRANSFERABILITY	21
GOOD GOVERNANCE	
RECOMMENDED MODEL ON OS FUNDS DISTRIBUTION	
DISPARITIES IN RESOURCE AVAILABILITY	
EQUITABLE MECHANISM	
SOLIDARITY MECHANISM	
RECOMMENDATIONS & CONCLUSIONS	27
STAKEHOLDERS	27
FUNDS ALLOCATION	
EQUITY	
SOLIDARITY	
GOOD GOVERNANCE	
STRATEGIC IMPLEMENTATION FRAMEWORK FOR RESEARCH FINDINGS	
PRACTICAL IMPLICATIONS	
THEORETICAL IMPLICATIONS	
PROJECT LIMITATIONS	
FUTURE CONSIDERATIONS	33
REFERENCES	34
APPENDICES	39
APPENDIX 1: PROTOCOL OF THE LITERATURE REVIEW	40
APPENDIX 1: PROTOCOLOF THE LITERATORE REVIEW	
APPENDIX 2: Net on the literature review	
APPENDIX 4: QUESTIONS FOR INTERVIEWS	
APPENDIX 5: Example of coding of transcribed interviews	
APPENDIX 6: Summarized data analysis with relevant citations	
APPENDIX 7: COMPREHENSIVE ACTION PLAN FRAMEWORK FOR THE PROJECT RESULTS IMPLEMENTATION	
CONTACT INFO	50

ACRONYMS

MEMOS: Executive Masters in Sports Organization Management

- IOC: International Olympic Committee
- NOC: National Olympic Committee
- POC: Polish Olympic Committee
- OS: Olympic Solidarity
- IF: International Federation
- NF: National Federation
- PNF: Polish National Federation
- RBV: Resource-based view
- TOC: Theory of Constraints
- SGB: Sport Governing Body
- CB: Competitive Balance

ABSTRACT

Background: The equitable distribution of Olympic Solidarity funds is a pivotal concern for National Olympic Committees, aiming to foster fair and effective resource allocation while nurturing sports development. As NOCs grapple with the challenge of balancing diverse stakeholder needs within limited resources, the need for a well-designed mechanism that promotes inclusivity and competitiveness becomes paramount. This study centers on the Polish Olympic Committee, a unique National Olympic Committee formed by the Polish National Federations, representing sports in the Summer and Winter Olympic programs.

Aim: This research seeks to address the complex issue of Olympic Solidarity funds distribution by providing practical recommendations to the Polish Olympic Committee. By scrutinizing the existing landscape and delving into stakeholder perceptions. The aim is to establish a strategic framework that ensures equitable, transparent, and impactful allocation of Olympic Solidarity funds.

Literature Review: The study is grounded in a comprehensive literature review, revealing the significance of treating stakeholders equitably, aligning with national agendas, and promoting balanced sports development. Through an analysis of existing practices, the research underscores the need for a comprehensive approach that transcends conventional "winners take all" paradigms.

Research Project Methodology: Employing a qualitative research methodology, the study involves indepth interviews with key stakeholders, including International Olympic Committee Olympic Solidarity experts and Polish National Federations representatives. This approach enables a nuanced understanding of stakeholder perspectives, allowing for a detailed exploration of challenges and opportunities in Olympic Solidarity funds distribution.

Results & Discussion: The findings shed light on the pivotal factors influencing Olympic Solidarity funds allocation. Recommendations crystallize around the themes of stakeholder engagement, efficient funds allocation, equity considerations, and the application of good governance principles. The proposed strategies emphasize transparency, tailored approaches, active stakeholder participation, and the use of solidarity mechanisms to level the playing field among Polish National Federations.

Recommendations & Conclusions: In conclusion, this research contributes valuable insights and actionable recommendations to guide Polish Olympic Committee for equitable and impactful Olympic Solidarity funds distribution. The suggested strategies hold the potential to bolster the development of Olympic sports by fostering an environment that prioritizes fairness, inclusivity, and competitive balance. However, the study acknowledges its limitations, particularly the constrained timeframe that affected the sample size and data collection methods.

Future Considerations: The study points toward future research avenues, including multi-case analyses across various National Olympic Committees to further validate the effectiveness of the proposed strategies. Furthermore, investigating the correlation between Olympic Solidarity investments, sports performance, and governance improvements could provide valuable insights for enhancing the distribution of Olympic Solidarity funds in the pursuit of long-term sports development.

RÉSUMÉ

Contexte: La distribution équitable des fonds de Solidarité Olympique est cruciale pour les Comités Nationaux Olympiques, visant à équilibrer les ressources et promouvoir le développement du sport. Cette étude se focalise sur le Comité Olympique Polonais, unique en son genre, regroupant les Fédérations Nationales Polonaises représentant les sports des Jeux olympiques d'été et d'hiver.

Objectif: Cette recherche vise à résoudre la complexe question de la distribution des fonds de Solidarité Olympique en proposant des recommandations concrètes aux Comités Nationaux Olympiques. L'objectif est de créer un cadre stratégique assurant une allocation équitable, transparente et impactante des fonds de Solidarité Olympique.

Revue de la littérature: L'étude s'appuie sur une revue complète de la littérature, mettant en avant l'importance d'un traitement équitable des parties prenantes, en accord avec les agendas nationaux et favorisant le développement sportif équilibré. L'analyse des pratiques existantes souligne la nécessité d'une approche globale qui dépasse les paradigmes classiques du "tout pour les gagnants".

Méthodologie du projet de recherche: La méthodologie qualitative comprend des entretiens approfondis avec des parties prenantes clés, tels que les experts en Solidarité Olympique du Comité International Olympique et les représentants des Fédérations Nationales Polonaises. Cette approche offre une compréhension nuancée des perspectives des parties prenantes, explorant en détail les défis et opportunités de la distribution des fonds de Solidarité Olympique.

Résultats & Discussion: Les résultats mettent en lumière les facteurs clés influençant l'allocation des fonds de Solidarité Olympique. Les recommandations portent sur l'engagement des parties prenantes, l'allocation efficiente des fonds, l'équité et l'application de principes de bonne gouvernance. Les stratégies proposées insistent sur la transparence, les approches personnalisées, la participation active des parties prenantes et l'utilisation de mécanismes de solidarité pour équilibrer les Fédérations Nationales Polonaises.

Recommandations & Conclusions: En conclusion, cette recherche offre des insights et recommandations utiles pour guider le Comité Olympique Polonais vers une distribution équitable et impactante des fonds de Solidarité Olympique. Ces stratégies pourraient renforcer le développement des sports olympiques en encourageant un environnement équitable, inclusif et compétitif. Cependant, l'étude reconnaît ses limites, notamment la contrainte temporelle affectant la taille de l'échantillon et les méthodes de collecte de données.

Perspectives futures: L'étude suggère des pistes de recherche à venir, notamment des analyses multicas auprès de différents Comités Nationaux Olympiques pour valider l'efficacité des stratégies proposées. En outre, l'étude de la corrélation entre investissements de Solidarité Olympique, performance sportive et améliorations de la gouvernance pourrait fournir des éclairages précieux pour optimiser la distribution des fonds de Solidarité Olympique en faveur d'un développement sportif à long terme.

INTRODUCTION

One of the paradigms in sports asserts that a team is only as strong as its weakest player. This notion aligns with the Theory of Constraints (TOC), a methodology aimed at enhancing organizational efficiency, forming this paper's basis. This study focuses on the author's workplace, namely the Polish Olympic Committee (POC), a sports organization with distinct characteristics that set it apart from numerous other National Olympic Committees (NOCs).

The POC, a non-governmental organization, is currently comprised of the Polish National Federations (PNFs), which represent the sports featured in the upcoming Summer and Winter Olympic programs. The primary role of the POC involves overseeing the National Olympic Team's activities, including coordinating their participation in the Olympics and covering associated expenses such as transportation, logistics, attire, insurance, and medical care. Exclusively authorized to select the Polish Olympic Team from the roster of athletes proposed by the PNFs, the POC relies significantly on key resources provided by the PNFs namely, athletes, coaches, and high-performance experts who strive for optimal Olympic outcomes. Consequently, the involvement of the PNFs is indispensable for the POC's engagement in Olympic competitions, making PNFs key stakeholders in the process.

Since the POC does not receive government subsidies, the performance of the Polish Olympic Team, as gauged by Olympic medals and diplomas, functions as a compelling incentive for potential sponsors to increase its sponsorship funding. It is important to note that the POC does not play a role in the athletes' preparation for the Olympics; this responsibility rests solely with the PNFs. As a result, the POC lacks the authority to influence the government's financial assistance to PNFs, as these entities are funded, assessed, and overseen by the Polish Ministry of Sport and Tourism. Nevertheless, PNFs are authorized to seek additional funding through sponsorship agreements and donations, a process currently facilitated also by the POC's support.

As a result, the POC's impact on the performance of Polish athletes at the Olympics is limited, and their success hinges on the PNFs' capacity for sports preparation, funded both by the Polish Ministry of Sport and Tourism and PNFs' sponsorships. Unfortunately, the contribution of PNF athletes to the performance of the Polish Olympic Team appears to be unbalanced. For example, between 1992 and 2022, merely 28% of PNFs boasted an Olympic Champion among their athletes. Only half of the PNFs have trained Olympic medalists, while 35% of PNFs have never produced an Olympic diploma recipient. Despite Poland's sports system being based on governmental funding, the POC is trying to allocate resources to PNFs for sports preparation, which could potentially enhance Olympic performance across a broader spectrum of PNFs, benefiting both the POC and its principal stakeholders.

Furthermore, the IOC presents a distinctive opportunity for NOCs to leverage Olympic Solidarity (OS) funds, thereby facilitating support for athletes' training, sports development, and organizational enhancements. Given that the POC is not directly responsible for athletes' Olympic preparation, it disburses OS funds to the PNFs. However, the availability of OS subsidies is constrained. As outlined in OS guidelines within the quadrennial budget, the POC can apply for approximately a maximum of one million USD from various OS programs designated for athlete training and sports development. Significantly, for reasons unknown, not all PNFs have availed themselves of OS funds to date.

Importantly, the POC lacks a rational framework for allocating OS funds to PNFs. OS funds and programs are typically capped per NOC. In Poland's case, the POC must determine which of the 41 PNFs will receive OS funding. Presently, the POC employs a 'first come, first served' principle to make these decisions, although this approach is not universally recognized as a rule. The IOC's OS coordinators have also identified issues with distributing OS funds without established criteria. This approach has generated disagreements within the POC's relationships with key stakeholders, particularly concerning less successful PNFs struggling to meet sport performance expectations set by government or sponsor funding. Consequently, OS funding becomes a crucial avenue for them to secure resources and invest in sport development. On the other hand, more successful PNFs also seek access to OS funding. This absence of a rationale exposes the POC to unjust decisions regarding OS funds allocation.

The absence of a strategic OS funds management approach appears to be a bottleneck in this process. Therefore, this paper addresses the issue of principles guiding the distribution of OS funds to PNFs by the POC, with the objective of finding an equitable resolution. The research question is centered on determining how the POC should distribute OS funds to ensure equitable allocation among the PNFs. In essence, the study seeks to identify the principles that should govern the POC's support of its stakeholders through OS funds. This research endeavors to establish criteria for OS funds distribution, ensuring that NFs have equal opportunities to acquire resources. The findings of this study are anticipated to provide guidance on how the POC should support PNFs through an equitable OS funds distribution policy. The implementation of these results is expected to level the playing field, granting as many PNFs as possible the chance to invest in sports training and participate in Olympic competition.

LITERATURE REVIEW

To provide an overview of existing knowledge, a comprehensive literature review was conducted following the established protocol (refer to Appendix 1). The analyzed viewpoints are referenced numerically throughout the report (see Appendix 2 for specific references). This methodology draws from the integral literature review approach proposed by Cooper (1982), along with the utilization of the literature map technique outlined by Creswell (2013) (see Appendix 3).

STAKEHOLDERS

Recent studies have underscored the pivotal role of stakeholders within the resource-based view (RBV) framework for attaining competitive advantage (Freeman et al., 2021). Freeman et al., (2021) draw upon Coase's pioneering concepts, which posit that the amalgamation of relationships and resources forms the primary rationale for enterprise existence. This notion is interwoven with the seminal stakeholder theory (Freeman, 1984), which elucidates, among other aspects, that an organization's survival hinges on its relationships with stakeholders. Moreover, it is an ethical obligation of the organization to ensure stakeholders' well-being (Donald & Preston, 1995).

The stakeholder approach, manifested through judicious resource allocation, fosters valuable relationships that pave the way for success (Harrison et al., 2010). Harrison et al. (2010) have also substantiated that equitably distributing resources to stakeholders presents avenues for generating value and thereby gaining a competitive advantage. The role of stakeholders finds affirmation in the work of Kasale et al. (2018), who accentuate sports organizations' capacity to adapt to a dynamic environment. Organizations reliant on stakeholders' resources for their functioning must pivot towards strategic relationship management to safeguard their survival (Kasale et al., 2019).

Notably, assigning decisions to attributes of stakeholders' resources can unlock heightened potential when equitable treatment is afforded (Huml et al., 2018). Consequently, the stakeholders' milieu significantly influences an organization's decisions concerning good governance practices (Parent et al., 2018). Furthermore, stakeholders' perceptions exert an impact on the transformative effectiveness of an organization (Thompson & Parent, 2021).

Crucially, achieving a balance between corporate goals becomes imperative when diverse stakeholders exert varying influences on the accomplishments of a sports non-profit organization (Ivašković, 2022). Meticulous recognition of internal stakeholders profoundly shapes strategy formulation, given that the notion of one-size-fits-all decisions appears unfeasible (Viollet et al., 2016). Collaborative engagement with stakeholders aims at optimizing outcomes for mutual growth, with stakeholder identification constituting a pivotal facet for effective support (Brouwers et al., 2015).

Empirical evidence attests that strategic alignment with stakeholders' resources can serve as a foundation for achieving competitive advantage (Asselstine & Edwards, 2019). Moreover, it is underscored that an organization's strategy cannot be detached from the competitive landscape, necessitating a more profound analysis of resource management capabilities for enhancing competitiveness (Truyens et al., 2014). Exploration into the competitive advantage of NOCs underscores the significance of resources, with the development of NFs being identified as a pivotal determinant of NOC success (Robinson & Minikin, 2012).

FUNDS ALLOCATION

The reviewed literature reveals a complex landscape of sports funding allocation across countries. Bosscher (2006) identified nine key policy areas influencing international sporting success, adding context to the understanding of funding distribution strategies. Shibli (2008) highlighted the absence of a standardized model for enhancing efficiency and effectiveness in elite sports investment and management systems. Bosscher (2018) demonstrated varying patterns of elite sport funding distribution among nations, debunking the notion of a singular approach.

Bosscher's (2018) findings indicate that nations with smaller elite sports budgets tend to prioritize funding allocation. While Sam (2012) recognized the principle of targeting funds to select organizations, such strategies may inadvertently hinder organizational innovation and the development of new best practices.

Wicker (2014) established a link between revenue diversification, organizational success factors, and the financial well-being of Sports Governing Bodies (SGB). Berry (2018) highlighted the dependence of revenue streams on the distinctive attributes of each body. These challenges compound for non-profit sport development organizations, intensifying pressures to secure alternative funding sources (Wicker & Breuer, 2014).

Scholarly discussions have pointed out inefficiencies in government investment in sports. Grix (2012) highlighted a lack of substantial research-based justification for government investment in elite sports. Pringle (2001) underscored the uneven distribution of economic benefits from high-performance sports investment. Almeida (2012) exposed the uneven distribution of funds in Brazil's government support for sports.

Coalter (2010) argued for a broader scope in sport-for-development initiatives to ensure meaningful impact. Furthermore, papers suggest that government investment in sports may not always be efficient. Dunn (2013) identified funding inequities in Division I athletic programs, emphasizing a need-based approach. Patrick (2008) advocated need-based funding distribution for intercollegiate athletics.

Several papers emphasized the significance of good governance principles in sports investments. However, while principles were recognized, specific best practices remained elusive (Burger, 2006; Parent, 2018; Pedersen, 2016; Barajas, 2009). Winand (2012) highlighted the unique financial performance measurement difficulties faced by non-profit sports organizations.

Challenges to good governance in sports funding were identified, including unintended consequences of targeted funding (Sam, 2012) and variability in fulfilling funding conditions among voluntary sports clubs (Garrett, 2004).

The popularity of a sport was suggested to impact funding distribution (Rottenberg, 1956). Szymanski (2003) introduced the contest framework for analyzing fund distribution in sports. Revenue sharing was found to improve competitive balance (Késenne, 2000). Garner et al. (2016) emphasized the link between compensation and performance in sports literature. Dittmore (2009) exposed a disparity between perceived fairness and actual funding distribution practices within the United States Olympic Movement.

EQUITABLE FUNDS ALLOCATION

Porter (2008) highlighted the importance of a competitive approach that targets an organization's weakest points impacting competitive standing. Porter (1990) further established that a nation's overall competitiveness hinges on its internal competitive dynamics.

Prominent theories in the realm of sports competitiveness emphasize maintaining a level playing field is essential for promoting fair competition and achieving success in sports. (Rottenberg, 1956). This competitive dominance curtails profitability for others (Neale, 1964). This refers to the 'boxing champion paradox' which underscores the essential role of competitive balance and the need for strong contenders to sustain the excitement and integrity of boxing championships. Diverse resource access among teams diversifies competition due to the pursuit of maximum profits (El-Hodiri & Quirk, 1971).

Eckard (2001) underscored how competitiveness in sports ensures a balance of probabilities rather than outcomes. The value of the sports industry is reflected in its competitive level (Kringstad & Gerrard, 2007). Dietl et al. (2011) elucidated Competitive Balance (CB) methods and showcased the effectiveness of mixed tailor-designed mechanisms. The competitive level of a league is contingent upon its competitiveness (Lopez et al., 2018). The imperative to address constraints on competitiveness endures (Sheehan, 2017). Curran et al. (2009) demonstrated that reinforcing dominant positions can undermine competitiveness.

Baimbridge (1998) disclosed that the competitive strength of participants shapes the market of the Olympic Games. Addressing competitive imbalance artificially poses challenges (Sanderson, 2002). The efficiency of the sports market relies on equitable resource utilization (Késenne, 2004). Inequal access to resources results in a monopsony where dominants control most market assets (Szymanski, 2003).

In athletics CB's studies (De Bosscher et al., 2012), the concentration of medals among a narrow group of countries emerged as a competitiveness concern. Competitive environments favour superior sports performance (Bosscher et al., 2012). National sports success aligns with each country's competitive environment, with efficiency tied to strategic resource decisions (Truyens et al., 2014).

Research on table tennis highlights monopsony as a threat to the sport's long-term development (Zheng et al., 2018). Boxing is noted as one of the most imbalanced sports (Chaplin & Mendoza, 2013). A lack of improvement in medal distribution at the Summer Olympics from 1992 to 2016 was confirmed (Zheng et al., 2019). Modest Competitive Balance improvement was observed at the Winter Olympics (Weber et al., 2016). Studies on the Commonwealth Games found significant declines in competitiveness across both the entire event (Ramchandani & Wilson, 2014) and individual sports (Chaplin & Mendoza, 2017). Competitive imbalance stands as a critical constraint to the sustainable development of the Olympics (Houlihan & Zheng, 2013).

SUMMARY OF LITERATURE REVIEW

The literature review underscores the strong interrelation between an organization's capabilities, strategic decisions, and its stakeholders. The significance of stakeholders' resources extends beyond gaining a competitive advantage, influencing the very survival of the organization. Thus, the possibility of fund distribution to enhance stakeholders' positions and reinforce their role becomes pertinent. This framework aligns with contemporary proposals that integrate stakeholder theory into the resource-based view.

Within the context of competitive balance, extensive research highlights the role of CB as a natural principle in various sports systems. European sports systems exemplify competitive imbalance and monopsony phenomena, highlighting threats to outcome uncertainty. Although limited literature specifically addresses CB at the Olympics, these studies reveal disparities, with certain countries dominating particular sports. In effect, NOCs may establish dominance in specific disciplines, resembling a monopsony.

Pursuing medals can resemble solely chasing financial goals, potentially overlooking safeguards against competitive forces for the broader market benefit (Porter, 2008). For sustainable Olympic development, attention to entities beyond the winners-take-all framework might be essential. The dominance of select countries in certain sports could negatively impact other disciplines in domestic markets. However, strategies to involve more countries in specific sports competitions, proposed by the IOC, may prove inadequate. Houlihan & Zheng (2013) propose that individual states should address competitive imbalance at the Olympics.

Drawing from existing knowledge, competitive imbalance provides dominant members with greater asset opportunities, applicable to successful PNFs within the POC. Accordingly, supporting PNFs that struggle to acquire resources due to limited Olympic success could guide OS funds distribution by the POC. Equitable resource availability to key stakeholders, as per theory, is pivotal for fostering a competitive sports environment.

Sports success at the Olympic Games is contingent on each country's competitive sports milieu. Capitalizing on this, the POC may allocate OS funds for its PNFs based on equitable principles. For efficient implementation, understanding how to ensure equal opportunities through the fair distribution of IOC-offered OS funds is vital. Thus, this analysis presents OS funds distribution criteria to secure equitable resource allocation to NFs nurturing athletes for the success of the Polish Olympic Team.

The research's focus is on providing rational criteria exclusively for OS funds distribution within the POC's perspective. In summary, this paper's findings are expected to offer a solution for the POC to surmount constraints in OS funds distribution to PNFs. The theoretical implications contribute to understanding how to allocate OS funds to promote equal resource acquisition. Implementing this rationale within POC's strategic management constitutes the practical implication of the research.

DATA COLLECTION & ANALYSIS

METHODOLOGY FOR DATA COLLECTION

The objective of this study is to explore optimal strategies for distributing funds from the IOC OS program, as perceived by the POC. Specifically, the research question delves into the implementation of a fair allocation of OS financial resources to effectively meet the needs of the POC's key stakeholders, namely the PNFs. The study seeks to establish transparency and formulate policies for OS funds distribution mechanisms grounded in principles of good governance and equity.

To gather pertinent insights into OS funds distribution, data for this research was acquired through semistructured interviews conducted with two distinct groups of experts. The first group comprised IOC OS representatives, consisting of three department heads and one board member of the IOC OS. Each IOC OS expert was responsible for overseeing different units and maintaining relations with various sports organizations, including international and continental sports federations. The selection of these interviewees aimed to ensure a comprehensive understanding of OS funds distribution from a global, IOC perspective.

The second group encompassed six representatives from the most accomplished PNFs in terms of medals attained since Poland's post-Soviet era (1992 to 2022) during both Summer and Winter Olympics. This approach was adopted to secure the most pertinent data from POC stakeholders with the greatest influence on the achievements of the Polish Olympic Team. To enhance the diversity and credibility of the data, PNFs' experts were chosen based on their distinct roles within their respective federations, including positions such as president, secretary general, board member, head of sports performance, coach, and Olympian.

Data collection transpired through one-on-one interviews conducted via Microsoft Teams online sessions. The IOC OS representatives were interviewed first, designated as IOC1, IOC2, IOC3, and IOC4. Subsequently, the PNFs representatives were interviewed and coded as NF1, NF2, NF3, NF4, NF5, and NF6. The need to maintain confidentiality standards was the reason for encoding the personal information of the individuals who participated in this research. The interviews were structured around two sets of five questions, similar for both groups. These questions were shared with the participants prior to the interviews together with the confidentiality clause. The questions for the OS subjects were denoted as Q1, Q2, Q3, Q4, and Q5, while those for the PNFs subjects were labelled as q1, q2, q3, q4, and q5 (see Appendix 4 for specifics). The conversations with interviewees were recorded with the subjects' prior approval, transcribed, and then coded (an example of coding is provided in Appendix 5). The summarized data analysis, along with relevant citations, is presented in Table 1 of Appendix 6.

ANALYSIS OF DATA: INTERVIEWS WITH IOC PARTICIPANTS

A brief introduction to the Polish sport system was presented to the IOC experts before the interviews. In Q1, the experts were asked whether each NOC is permitted to allocate OS funds to their NFs according to their individual strategies and objectives. All IOC experts asserted that the NOC should indeed transfer OS resources to the NFs. In summary, the unanimous consensus among the IOC OS experts reflects the pivotal role of NOCs in transferring OS resources to NFs, underscoring the need for NOC expertise and strategic allocation in achieving effective OS funds distribution.

IOC1, who witnessed the creation of the OS fund by the IOC, emphasized that these programs were designed with the intention of allowing each NOC to allocate them to their stakeholders at the national level. IOC1 argued that NOCs possess a better understanding of their local context compared to the IOC staff, making them better suited to design allocation criteria. It was stressed by IOC1 that relying solely on OS funds would not suffice to satisfy all stakeholders for NOCs. As such, IOC1 suggested that NOCs should consider developing their strategies in conjunction with other sources of funding within the national sports system, especially given the limited availability of OS resources.

IOC2 highlighted the IOC's appreciation for the distinct role of each NOC in the OS funds distribution process among national stakeholders within the Olympic Movement. IOC2 explained that OS rules maintain a high level of generality due to their applicability across 206 NOCs. Consequently, IOC2 asserted that the unique characteristics of each national sport system prevent the IOC from distributing OS funds without the active engagement of NOCs. In the view of IOC2, the expertise of NOCs in allocating OS funds holds crucial importance for the IOC.

Both IOC3 and IOC4 confirmed the viability of distributing OS funds through the NOC, provided the NOC and its stakeholders adhere to the OS guidelines on management and reporting.

In Q2, the IOC representatives were queried about the recommended principles and criteria for distributing OS funds, beyond those explicitly stated in the OS guidelines. In summary, the responses from the IOC experts shed light on the importance of good governance and transparency in the distribution process. The insights garnered from Q2 emphasize the significance of good governance, transparency, and adherence to established principles in the distribution of OS funds. These recommendations underscore the critical role that these principles play in ensuring fairness and accountability in the allocation process.

IOC1 expressed the IOC's anticipation that each NOC would ensure the implementation of sound governance principles in managing OS funds. To bolster this, IOC1 proposed the engagement of a well-trained finance manager or accountant. According to IOC1, transparency and criteria rooted in good governance are imperative to prevent conflicts of interest among NFs vying for OS programs where only one beneficiary can be chosen.

IOC2 outlined that in the distribution of OS funds, NOCs should adhere to the principles outlined in the IOC's publication titled "Basic Universal Principles of Good Governance within the Olympic Movement," which encompasses financial management. IOC2 further elucidated that the implementation of these principles is subject to review through annual reports that the IOC requires from NOCs.

IOC3 recommended that the Olympic Charter, coupled with good governance principles and OS financial guidelines, serve as the overarching framework for OS funds distribution. Adding to this, IOC3 emphasized the necessity for NOCs to establish written criteria and a selection committee, not solely to uphold good governance principles but also to substantiate the allocation of OS funds.

IOC4 emphasized the parallel adherence of NFs to good governance and financial guidelines, akin to the NOC's obligations. Suggesting a potential strategy, IOC4 proposed that NOCs contemplate implementing a secondary contracts policy to be entered into with NFs. IOC4 highlighted the quadrennial audit of OS funds distribution conducted by the IOC in each NOC, intended to offer feedback on meeting OS requirements. IOC4 concluded by asserting that if a NOC reallocates OS funds to NFs, transparency and adherence to good governance principles should be upheld at both the NOC and NF levels.

In Q3, the IOC experts shared insights into the best practices observed in the distribution of OS funds by NOCs to their NFs. In summary, the responses provide a comprehensive understanding of effective strategies and considerations for equitable allocation. The insights from Question 3 offer a multifaceted perspective on effective OS fund distribution strategies, emphasizing transparency, targeting, and alignment with broader national goals. The recommendations underscore the importance of careful deliberation and strategic planning by NOCs to maximize the impact of OS funds on sports development and societal advancement.

IOC1 highlighted the challenge faced by NOCs in selecting OS fund beneficiaries among NFs without succumbing to political dilemmas, particularly when NFs hold voting rights in NOC elections. The inherent pressure to satisfy all NFs within the constraints of limited OS resources was acknowledged by IOC1. To optimize OS fund distribution, IOC1 advocated a targeted approach, citing examples of NOCs such as the Netherlands, USA, and Great Britain that prioritize NFs with the capacity to enhance athletes' sports performance. IOC1 emphasized that this targeting strategy serves to leverage OS funds in conjunction with other sources, while also securing participation and achieving optimal Olympic results for sustained NOC revenue. Transparent criteria, inspired by government finance distribution strategies, were proposed by IOC1 to prevent conflicts of interest among NFs.

IOC2 proposed that government policies on sports finance distribution can serve as benchmarks for NOCs in allocating OS funds. Specifically, if government resources are channeled towards NFs with superior results, OS funds could function as catalysts for NFs with medal potential. IOC2 noted diverse fund distribution strategies, including supporting NFs representing new Olympic sports to quickly foster competitiveness. The optimal strategy was deemed context-dependent, varying based on NOC strategic plans and overarching objectives.

IOC3 emphasized the importance of written criteria and selection committees in guiding NOCs' OS fund allocation best practices. This approach aims to ensure transparency and accountability while supporting NFs with limited Olympic qualification history. Balancing support between strong and emerging NFs, considering cultural and environmental influences, was advocated by IOC3. The case of Bhutan, strategically investing in Olympic archery due to cultural affinity, was presented to underscore this point.

IOC4 praised New Zealand's robust OS fund distribution system as exemplary, attributing its success to a mature sports system and effective NF governance. The "national agenda" of investing in sports was identified as a guiding principle for NOCs. Depending on the sports system's development level, IOC4 advised either a broad investment approach in lesser-developed systems or targeted funding to enhance sports performance in well-established systems. Diversified uses for OS funds were proposed, including elevating management standards and development in areas such as governance, coaching education, and anti-doping. IOC4 highlighted that OS funds can serve broader societal goals, including gender equality, continental achievements, and community health. The approach to OS fund distribution, according to IOC4, should align with the national agenda.

Q4 delved into the accessibility of financial resources for less-successful NFs and whether they should receive more substantial funding compared to already successful counterparts. In summary, the IOC experts provided diverse insights, shedding light on the complex dynamics of resource allocation. The responses to Q4 revealed multifaceted considerations in allocating financial resources to less-successful NFs. The experts emphasized context-specific strategies, careful evaluation of success, and the need to strike a balance between supporting current success and nurturing future potential. The insights underscored the intricate interplay between financial allocation, sports development, and broader Olympic Movement goals.

IOC1 acknowledged the global trend of allocating more finance to successful NFs but emphasized that the perception of this strategy varies by country. The example of handball in Great Britain highlighted the futility of allocating resources to NFs lacking a professional sports system. IOC1 contended that excluding non-successful NFs might be acceptable in certain cases. Conversely, a successful NF's previous achievements were deemed irrelevant if future Games prospects were deemed more reasonable.

IOC2 concurred that financing less-successful NFs, especially those with potential for improvement, is beneficial. Using OS funds as a catalyst for such NFs was encouraged by IOC2.

IOC3 acknowledged that one OS program, Olympic Scholarships for Athletes, prioritizes sports results as the main criterion. Paradoxically, highly successful NFs often decline OS financial support due to sufficient funding from alternative sources, driven by their sport's local popularity. IOC3 highlighted the strategic focus of NOC Great Britain on promising NFs, regardless of their current success level. While the pressure to support top athletes exists, IOC3 noted recent efforts by the IOC to return to Olympic Charter values, prioritizing those with the greatest needs. Balancing support between established and emerging NFs was advocated, with the Tokyo 2020 Olympics' diverse medalists demonstrating the impact of rising competitiveness.

IOC4 illustrated the challenge of further funding already successful national teams, as additional OS funds might not significantly alter their prospects. Conversely, emerging sports like skateboarding required grassroots-to-professional level support. Defining NF success was cautioned by IOC4, who recognized incremental developmental steps as significant achievements.

Q5 explore the OS principle of prioritizing entities with the greatest needs, particularly underfunded sports organizations. In summary, the IOC experts were questioned about the appropriateness of prioritizing OS funds for NFs struggling with Olympic qualification or medal acquisition, and whether

this approach could form the basis of NOC policies. The IOC experts provided insights into the viability of prioritizing OS funds for NFs facing challenges in Olympic qualification or medal acquisition. Their responses underscored the delicate balance between supporting participation and sports performance improvement while considering individual NOC strategies and broader Olympic Movement principles.

IOC1 highlighted the alignment of this approach with the universality quota places, designed to ensure Olympic participation for countries facing qualification challenges. This strategy, according to IOC1, reflects Olympic values that emphasize participation over winning medals. IOC1 underscored that securing Olympic quotas promotes Olympic sports and the Movement itself, especially for countries previously absent from the Games. The focus, as per IOC1, should be on participation rather than medal wins. Additionally, OS funds could serve as a booster to elevate sports performance where feasible, citing the example of Great Britain's utilization for less-developed sports.

IOC2 concurred, suggesting that prioritizing those with the greatest needs could align with a NOC's strategic plan. The Canadian NOC's practice of allocating OS funds to struggling NFs was mentioned by IOC2. The potential to invest in grassroots sports goals rather than exclusively professional sports was emphasized.

IOC3 offered nuanced perspectives, cautioning against providing OS scholarships to the lowestperforming athletes globally. However, IOC3 acknowledged instances where NOCs allocate OS funds not only to top medal winners but also to those aiming to reach higher professional levels. The concept of dignity through participation was highlighted, citing the example of NOCs that prioritize Olympics qualification as their main goal. IOC3 advocated for a middle-ground allocation approach, targeting NFs that can benefit from OS funds to elevate their sports performance.

IOC4 emphasized the NOC's strategic alignment and national sports agenda as key drivers for OS funds distribution. The maturity of the sport system and national goals determine whether funds are directed towards Olympic or continental-level performance. Targeted allocation for less successful NFs to effect tangible improvements was supported, with the potential to enhance sports performance on a broader scale, such as within a continent or for different genders. IOC4 also endorsed the idea of OS funds contributing to the participation of more NFs in the Olympics, aligned with the principles of universality and equity.

ANALYSIS OF DATA: INTERVIEWS WITH PNFs PARTICIPANTS

During interviews with the most successful PNFs' representatives, insights into OS programs were sought. The q1 addressed the significance of the OS budget allocated to each NOC for distribution to PNFs, relative to other funding sources like governmental subsidies, sponsorships, and donations. In summary, PNFs interviewees' perspectives varied on the influence of OS funds on PNF budgets. While some deemed them insignificant in the larger fiscal landscape, others highlighted the potential benefits when strategically employed for specific projects or athlete support.

NF1 highlighted the often-confidential nature of budgeting within PNFs, making information scarce. NF2 concurred, deeming the amounts in OS programs insignificant and unrelated to PNF budgets. In contrast, NF3 emphasized the potential value of OS funds when channeled into specific PNF projects. NF4 acknowledged the relatively minute portion of PNF budgets represented by OS funds, underscoring the necessity for precise planning in their allocation. NF5 suggested that to make OS funds impactful, the POC must pinpoint PNFs for which these subsidies hold significance.

NF6 likened OS funds to drops in the vast ocean of successful PNF budgets. Nevertheless, NF6 emphasized that while OS funds might not be budget-saving, their direct targeting of athletes can prove immensely beneficial.

In q2, PNF experts were asked about the necessity of a specific mechanism for allocating OS funds by the POC to PNFs. In summary, PNF experts presented diverse perspectives on the allocation of OS funds by the POC to PNFs. Ranging from equal distribution to targeted allocation based on need or success, their proposals contribute to the ongoing dialogue about optimizing the impact of OS funds within the PNF landscape.

NF1 advocated for equal treatment of all PNFs, with a twist – earmarking a portion of the OS budget as an award for previously underfunded successful PNFs. In contrast, NF2 recommended a more selective approach, suggesting that only a limited number of PNFs should benefit from OS funds. NF2 acknowledged the complexity of such a model's implementation, emphasizing the demanding nature of the task for the POC. Furthermore, NF2 stressed the importance of avoiding personal biases in the decision-making process.

Drawing from established OS guidelines, NF3 proposed a needs-based approach for OS fund distribution, prioritizing PNFs with the most pressing requirements. NF4 highlighted the significance of transparent allocation, aligning with the transparency observed in Polish governmental fund disbursement for Olympic Games preparation. To foster accountability, NF4 underscored the necessity for POC constituents to assess past OS subsidies for future applications, suggesting that OS fund program details and procedures should be readily accessible on the POC website.

NF5 emphasized a strategic outlook, suggesting that the POC should adopt successful models from other NOCs and craft a well-designed OS fund distribution strategy. Expanding the scope, NF5 proposed that OS funds could also be directed towards promoting sports for all.

Lastly, NF6 advocated for prioritizing underfunded PNFs, as the impact of OS funds would be more pronounced in bolstering their budgets.

In q3, PNF experts were queried on whether sports performance should be the sole criterion for OS funds distribution, alongside suggestions for additional parameters. In summation, the perspectives of PNF experts revealed multifaceted considerations for OS funds distribution. While sports performance remains important, transparency, good governance, comprehensive communication, and unbiased allocation were recurrent themes in their recommendations.

NF1 emphasized the need for transparent allocation of OS funds, advocating for PNFs to collaborate with the POC in disseminating OS opportunities. Critically, NF1 underscored the mismanagement of subsidies within PNFs, often driven by politics. To rectify this, NF1 proposed separating political objectives from sports performance, urging that funds be exclusively invested to achieve sporting goals. NF1 proposed aligning subsidy allocation with PNFs' sports performance strategies, comparing them internationally for benchmarking. Notably, NF1 cautioned against complete PNF autonomy in fund allocation due to potential political obstacles.

NF2 highlighted the legal ramifications of lacking a clear OS funds distribution mechanism, with potential lawsuits stemming from aggrieved PNFs. NF2 deemed a transparent distribution system necessary from a legal standpoint, despite its challenges.

NF3 advocated for an evaluative approach to fund distribution, incorporating both short- and long-term subsidy histories. Additionally, NF3 emphasized the importance of PNF management quality and adherence to good governance standards. The effectiveness of realized projects and the non-influence of personal relations should guide fund recipients, exemplified by NF3's own model.

NF4 endorsed transparent Olympics preparation fund allocation, drawing parallels to the Polish Ministry of Sport and Tourism's reporting mechanism. Monitoring PNF adherence to guidelines and budgeting was proposed, alongside assessing overall sports training organization. Good governance emerged as a pivotal factor influencing beneficiaries, ultimately impacting sports performance. NF4 proposed a selection committee to avoid subjective allocation.

NF5 stressed enhanced POC communication, advocating for comprehensive OS subsidy information dissemination through web platforms and interactive workshops. NF6 highlighted the necessity of a robust OS funds distribution policy to quell doubts, calling for transparent justification and outreach to all PNFs. NF6 also stressed the importance of preventing political manipulation and ensuring equal access to OS subsidies.

In q4, Polish experts shared insights on the potential correlation between sports results and access to financial resources, along with suggestions for equitable distribution of OS funds. In summary, PNFs representatives shared a range of perspectives on OS funds distribution. While acknowledging the significance of sports results, they proposed innovative ways to promote fairness and support athletes on the cusp of success, aiming to enhance the impact of OS funds on Polish sports development.

NF1 cautioned against if higher financial grants directly translate to improved sports performance. NF1 highlighted the role of politics in subsidy allocation and emphasized the importance of transparent mechanisms. Referring to the good governance code recommended by the Ministry of Sport and Tourism, NF1 stressed that funds should be dedicated solely to sports performance. NF1 acknowledged the challenges faced by less successful PNFs, pointing out excessive pressure on the decision-makers and its experts due to funding requests. NF2 acknowledged the predominant reliance on sports performance and popularity of sports as allocation criteria. NF2 acknowledged the limitations of this approach, given the complexity of sports. NF2 questioned the fairness of tying funding solely to performance, as sports outcomes are unpredictable and the relationship between investment and performance is unclear. NF2 suggested considering an alternative approach, allocating OS funds primarily to less-successful PNFs in a more balanced manner.

NF3 challenged the notion of providing additional funds to the most successful PNFs, proposing instead to support athletes on the brink of success. NF3 recommended focusing OS funds on athletes with potential, identified by sport performance experts. In NF3's view, OS funds should aid those close to success who may not qualify for governmental subsidies, ensuring their efforts are not wasted.

NF4 outlined the existing algorithm favouring successful PNFs in governmental fund allocation, with sports popularity and performance potential also factored in. NF4 emphasized the dominance of sports results in funding decisions. NF4 acknowledged the sponsorship constraints of less-successful entities, limited to sport-for-all initiatives.

NF5 observed that Olympic medalists tend to be better financed and developed, fostering a competitive advantage. NF6 echoed the sentiment, highlighting the financial influence of sports' popularity and successes. NF6 cautioned that an exclusive focus on only few sports could limit overall viewership.

In q5, Polish experts were prompted to consider the principle of OS funds being dedicated to those with the greatest needs and to provide their perspective on whether POC should apply the same rule for PNFs. In summary, PNFs representatives highlighted various aspects to consider in OS funds distribution, including supporting underfunded successful PNFs, those on the verge of success, new Olympic sports, and promoting gender equality. Their insights underscored the importance of a balanced approach to enhance the overall performance and diversity of the POC.

NF1 emphasized the equal treatment of all sports, urging against categorization. NF1 proposed awarding successful PNFs a portion of OS funds while distributing the remainder without bias. NF1 advised focusing on underfunded but successful sports to optimize impact.

NF2 suggested concentrating on PNFs that are striving for success, even if they have not yet achieved it. While this approach may be perceived as unfair to the most successful PNFs, NF2 argued that it can elevate the overall performance of the entire POC.

NF3 underscored the essence of solidarity, advocating for OS funds to support those on the brink of success. Circumstances like age changes, injuries, or financial barriers can disrupt careers, and OS funds could address these challenges.

NF4 recommended OS funds allocation for underfunded PNFs aiming to compete in the Olympics, even if medal success is not guaranteed. NF4 also proposed supporting new Olympic sports and less-popular disciplines to broaden the POC's sports spectrum.

NF5 supported OS funds allocation for new Olympic sports, promoting gender equality and extending financial support to struggling entities. NF6 stressed the need for a diverse POC, pointing out that solely focusing on the most successful PNFs could create an imbalance in the sports landscape.

DISCUSSION

The central objective of this paper is to establish a set of guiding recommendations for the equitable allocation of OS funds among the POC's key stakeholders, specifically the PNFs. In essence, the paper aims to define the criteria that the POC should adopt in distributing OS funds to bolster the support extended to PNFs. This approach harmonizes with the findings of Harrison et al. (2010), emphasizing that equitably distributing resources among stakeholders not only creates value but also fosters a competitive advantage. Moreover, it aligns with the insights from Donald & Preston (1995), underscoring that an organization's ethical duty includes safeguarding the well-being of its stakeholders. The methodology employed for data collection was meticulously designed to garner expert insights on the optimal distribution of OS funds, ensuring a just allocation of financial resources to the POC stakeholders. This involved conducting comprehensive in-depth interviews with both IOC OS experts and representatives from the PNFs. By leveraging this qualitative approach, the study aimed to capture a rich and nuanced understanding of how the POC should navigate OS funds allocation. In the ensuing discussion, the outcomes of this research will be juxtaposed against the backdrop of a literature review focusing on equitable funds allocation for stakeholders. The discussion will be structured around key themes that emerged during the rigorous data analysis process, namely: Significance & Transferability; Good Governance; Recommended Model on OS Funds Distribution; Disparities & Differences in resource availability; Equitable Mechanism; and Solidarity Mechanism.

SIGNIFICANCE & TRANSFERABILITY

The analysis of the collected data has revealed that, in the context of sports funding in Poland, OS funds hold a relatively minor role when compared to other funding sources. Consequently, the impact of OS funds is somewhat limited. Given this reality, each NOC is tasked with the critical responsibility of internalizing its OS funds distribution system. This notion echoes Bosscher's (2018) insights into prioritization within elite sport funding. The data analysis suggests that astutely selecting beneficiaries among PNFs can amplify the efficacy of OS fund investments. Such an approach transforms OS funds into a substantial boon for specific NFs, rather than being thinly spread across the entire budget.

Yet, the realm of sports investment does not yield a universally superior model for efficacy (Shibli, 2008). Nevertheless, the formulation of a well-crafted strategy remains pivotal in the allocation of elite sports funds (Brown, 2014). The criteria for OS funds distribution should be finely attuned to the internal dynamics of each specific NOC. This emphasis on recognizing internal stakeholders, as emphasized by Violett et al. (2016), serves as the cornerstone of effective support (Brouwers et al., 2015).

The findings substantiate the POC's discretionary ability to allocate OS funds, albeit within the framework of IOC guidelines. Establishing transparent criteria for OS funds allocation becomes indispensable to mitigate political tensions and preempt any potential discord stemming from disparities among PNFs. Research in the realm of sports funds allocation (Grix, 2012; Almeida, 2012; Pringle, 2001) underscores the perils of inequity and ambiguity, making a cogent case for well-defined allocation criteria. Notably, adherence to OS guidelines can foster equitable decision-making, guarding against potential biases like political affiliations. As Huml et al. (2018) aptly propose, treating stakeholders fairly engenders a deeper commitment, leading to more substantial resources being channeled into the organization. Therefore, the POC should transparently and comprehensively communicate the possibilities offered by OS to PNFs.

GOOD GOVERNANCE

IOC experts underscore the importance of adhering to both OS guidelines and the broader principles of good governance in the distribution of OS funds. This resonates with Burger's (2006) assertion that good governance principles are imperative in sports funds allocation. PNFs' representatives advocate that implementing good governance practices could enhance sports performance efficiency. However, it's noteworthy that, according to Parent (2018), empirical evidence for the application of good governance principles and performance correlation remains limited.

In alignment with Coalter's (2010) perspective on inadequate investments in sport development initiatives, PNFs representatives propose basing OS fund allocation on evaluations of PNFs development investments. Surprisingly, both PNFs and IOC representatives propose that OS funds could also be utilized to foster good governance principles within PNFs. This proactive criterion-setting mirrors the goal of ensuring good governance in OS funds distribution, thus mitigating threats like jealousy, rivalry, and political influence. It aligns with IOC experts' view that adherence to the Olympic Charter is paramount in OS funds management.

Transparency, another integral facet of good governance, is emphasized by both IOC and PNF experts. Ensuring transparency prevents allegations of selective fund allocation, as cautioned by Pringle (2001). The absence of transparency leaves a POC vulnerable to bias accusations, as corroborated by IOC experts. In line with best practices, written criteria alongside a selection committee are recommended for OS funds distribution, bolstering transparency. This approach safeguards against potential challenges to the legitimacy of the allocation process.

Transparency extends to reporting on OS fund allocation, a practice that PNF experts advocate to enable benchmarking of financial activities and revenue diversification—a critical factor for sports organizations (Wicker, 2014). The necessity for transparency in this regard aligns with Wicker and Breuer's (2014) findings that revenue diversification positively impacts financial situations.

The distribution of OS funds is proposed to be an integral part of the POC's strategic plan, ensuring efficiency and proper justification. The process necessitates meticulous research, in line with Grix's (2012) assertions. Notably, OS funds must be expended according to their designated purpose, adhering to good governance principles. Such expenditures should contribute to the development of the sport, an idea supported by Coalter (2010), promoting innovation and sustainability.

IOC experts emphasize the importance of a diverse range of beneficiaries, as focusing solely on a few organizations stifles innovation (Sam, 2012). Cooperation with continental or international federations is recommended, as it increases the likelihood of effective fund utilization. Secondary contracts between NFs and NOCs, mirroring the expectations set for NOCs, are advocated to ensure rigorous adherence to requirements.

Drawing inspiration from New Zealand's robust OS funds redistribution system, which exemplifies good governance principles, underscores the feasibility and potential success of such an approach in ensuring equitable and transparent allocation of OS funds.

RECOMMENDED MODEL ON OS FUNDS DISTRIBUTION

IOC experts assert that the proposed model for OS funds distribution should be characterized by a welldefined framework, incorporating principles of restrictive control and an evaluation process. This is crucial since the needs of POC stakeholders exceed the OS budget - a sentiment aligned with Viollet et al.'s (2016) focus on recognizing stakeholders' needs. Brouwers et al. (2015) emphasize that stakeholder identification is pivotal for effective support. Smaller budgets, as highlighted by Bosscher (2018), necessitate prioritization. Drawing parallels with the NOCs of New Zealand, Canada, and the United Kingdom, IOC experts underscore the importance of a well-designed system based on targeting and good governance principles. However, they highlight that each NOC's priorities and environment vary. A NOC's specific characteristics must thus dictate the allocation of OS funds, echoing Berry's (2018) assertion that funds allocation should be tailored to an organization's unique attributes.

Efficiency is recommended as a best practice, but Shibli (2008) notes the absence of a universal model to enhance sports investments' efficiency. While targeting for development is consistent with Coalter (2010) and Dittmore (2009), PNF representatives assert that proper targeting is essential due to sports' inherent unpredictability. This aligns with Violett et al.'s (2016) emphasis on stakeholder recognition's role in shaping fund allocation strategy. IOC experts advocate using OS funds as a booster for struggling NFs. This idea is confirmed by PNF experts when illustrating their potential with a case study of Polish wrestling. Furthermore, PNF representatives suggested that OS funds should be used strategically for areas like the transition from junior to senior age, gender equality, and supporting promising but financially challenged sports. PNF experts concur, emphasizing the need to target funds for those with the greatest needs and the desire to leverage additional funding sources.

While medals' achievement shouldn't be the sole determinant for future allocation, IOC and PNF experts recommend a development-focused approach, akin to the NOC of Great Britain's strategy. This resonates with Dunn's (2013) and Patrick's (2008) findings, which advocate fair distribution based on stakeholders' needs. This approach counteracts the potential inequity associated with unequal economic benefits (Rottenberg, 1956). Cultural context significantly influences the effective targeting of OS funds, and POC can incorporate their strategies into sports culture and grassroots programs. This aligns with Bosscher's (2018) perspective that smaller budgets require higher prioritization. Importantly, the diverse nature of OS programs allows their adaptation to PNFs' unique needs. Transparent, fair, stakeholder-approved allocation decisions enhance the potential for equity (Huml et al., 2018).

IOC and PNF experts concur that OS subsidies should serve as impactful boosters, offering support for struggling PNFs and promoting sports with developmental potential. However, PNF experts caution that an unpredictable sporting landscape necessitates cautious targeting, as investments might not always guarantee success. The experts agree that sports results should not be the sole criterion for fund allocation, citing concerns of equity, fairness, and risks of sports diversity decline. Both PNF and IOC experts underscore the uniqueness and unpredictability of sports, endorsing a measured approach. Investment in governance improvements, despite their potential, does not guarantee superior sports achievements (Shibli, 2008; Parent, 2018). Consideration should be given to the popularity of sports, potential for development, and alignment with international and continental federation plans. Experts stress that successful OS fund allocation requires a nuanced understanding of the POC's landscape and a well-targeted, strategic approach to foster sports development.

DISPARITIES IN RESOURCE AVAILABILITY

Polish experts highlight that PNFs struggling in international competitions face difficulties in accessing resources, aligning with competitive imbalance theories (El-Hodiri & Quirk, 1971; Szymanski, 2003; Kesenne, 2000). The allocation of governmental resources often favours popular sports with successful outcomes, in line with Rottenberg's (1956) findings on fund distribution influenced by sports popularity. State-owned company sponsorships linked to the government further enhance support for successful federations. This creates a cycle where successful PNFs receive more resources, thereby perpetuating their success, while struggling federations remain caught in a vicious cycle.

Targeting strategies, favoured in elite sport funding (Bosscher, 2006; Brown, 2014), can inadvertently amplify competitive imbalances and hinder less popular sports organizations (Sam, 2012; Curran et al., 2001). This imbalance negatively impacts Olympic disciplines and challenges the Olympic Games' development (Houlihan & Zheng, 2013). Monopsony, resulting from resource inequalities, hampers less successful sports' progress (Zheng et al., 2018). Unfairness arises from prioritizing only the most successful organizations (Dunn, 2013).

Sports media coverage often aligns with success, creating a cycle where media attention begets more funding. The unsuccessful federations lack the resources to change this pattern, perpetuating their struggles. Artificial regulation of competitive imbalance remains challenging (Sanderson, 2002). Success-based allocation leads to richer winners and limited resource access for struggling organizations (Neale, 1964).

The POC must carefully allocate OS funds to PNFs with the greatest needs. PNFs' unique circumstances, revenue sources, and development goals should guide allocation. Supporting struggling PNFs can lead to impactful development (Kesenne, 2004). While allocation may exclude the best, transparency and stakeholder consensus ensure fairness. Yet, pressures to allocate all resources to those who achieve successes persist (Pringle, 2001).

Addressing competitive imbalance requires a balanced approach. Targeting for impact promotes system-wide development, not just success for a few (Baimbridge, 1998). OS funds can also make a difference for less successful PNFs, enhancing their development goals and fostering sports-for-all. However, funds should focus on development, not just smaller budgets (Pringle, 2001).

Development plans and goals drive OS fund allocation. Underfunded federations with development plans can benefit, especially those regularly participating in the Olympics but lacking medal success (Eckard, 2001). Collaborative projects and cooperation can aid underfunded PNFs' transition to reach better professionalism. OS funds can aid struggling PNFs' development, prioritizing foundational growth. Talent exists across Olympic sports; OS funds can fuel development and high-performance training, crucial for success.

EQUITABLE MECHANISM

IOC experts emphasize that the OS funds distribution model should align with the country's sports model, as supported by previous research (Brown, 2014; Bosscher, 2018; Berry, 2018). However, certain sports systems can adopt equity-based allocation mechanisms to protect weaker members, reflecting Porter's (2008) theory of organizational benefit through equitable resource distribution. Truyens et al. (2014) and Porter (1991) further suggest that nations' sports success hinges on their competitive environments.

While OS funds should primarily promote development, their limited nature necessitates targeting and prioritization (Bosscher, 2018). The allocation should favour PNFs striving to develop and in need of a financial boost for improved performance. Balancing allocation and targeting can synergize development and success, echoing Patrick's (2008) endorsement of need-based funding as equitable.

Supporting PNFs narrowly missing other sponsorships or governmental subsidies can prevent wasted training efforts for promising athletes. Socioeconomic factors, like athletes' income and financial struggles, could inform equity-based OS funds allocation, especially for sports requiring expensive resources (Burgers, 2006).

Popularity and historical investments in different sports should influence OS funds allocation, respecting each sport's culture and environment (Rottenberg, 1956). Considering tradition and past underfunding, POC can employ an equality mechanism to allocate OS funds, as proposed by Coalter (2010) for sport development. Current financial realities of PNFs, including subsidies from government, sponsor, and donor support, also play a role. Extensive environmental research (Grix, 2012) and stakeholder recognition (Violett et al., 2016) are essential for informed sport funding decisions.

SOLIDARITY MECHANISM

The desire for a variety of competitions at the Olympics aligns with audience preferences (Baimbridge, 1998). Spectators and supporters wish to see their representatives compete, but domination by strong countries limits diversity (Bosscher et al., 2018). The IOC aims to increase countries' Olympic participation and medal wins, combating competitive imbalance (Houlihan & Zheng, 2013). Solutions like athlete quotas and universality places reflect the IOC's mission to broaden participation and popularity in underrepresented countries.

NOCs can further this mission by distributing OS funds to boost PNFs' participation in the Olympics, aligning with the Olympic Charter and Coubertin's emphasis on participation (Houlihan & Zheng, 2013). This approach enhances NOC stakeholders' experience and encourages more NFs to qualify. While equity-based allocation addresses competitive imbalance, it shouldn't exclude successful PNFs, given the diverse range of programs OS funds offer (Burgers, 2006). POC must define allocation criteria, especially when applying solidarity principles to strengthen weaker stakeholders.

Implementing solidarity-based OS funds allocation can strengthen POC, benefiting from the collective success of PNFs (Pringle, 2001; Harrison et al., 2010). This approach aligns with stakeholder theory, emphasizing fair resource distribution for overall success (Freeman, 1984; Freeman et al., 2021; Donald & Preston, 1995; Huml et al., 2019). However, a stakeholder-focused approach must also consider the surrounding environment and stakeholders' needs (Grix, 2012).

Increasing the strength of weaker federations enhances the Olympic team's overall competitiveness and promotes the qualification of more PNFs. Limiting investment to medal-winning sports poses risks to the Olympics' diversity and popularity, impacting stakeholders' well-being and strategic relationships (Donald & Preston, 1995; Kasale et al., 2019). Strategically allocating OS funds with stakeholder involvement ensures fair treatment and reinforces POC survival (Huml et al., 2019). Ultimately, POC may play a pivotal role in balancing success, diversity, and stakeholder well-being through OS funds allocation.

RECOMMENDATIONS & CONCLUSIONS

This study delved into the complex landscape of OS funds allocation, focusing on equity, solidarity, and good governance principles. The conclusions drawn from the analysis provide insights and recommendations (R1-R25) for the POC to ensure a fair and equal distribution of OS funds among its PNFs.

STAKEHOLDERS

Managing stakeholders is crucial for POCs, especially when distributing financial resources. POC's approach should prioritize stakeholder well-being, considering the diverse needs and expectations of key constituents. In the case of the POC, where PNFs have voting rights, a mechanism for OS funds distribution should reflect all stakeholders' collective voices and benefits. The POC should aim for a well-designed mechanism that strengthens weaker members while considering the broader organizational benefit.

To involve key stakeholders and treat them fairly it is recommended that the POC will:

- **R** 1. Treat key stakeholders fairly by ensuring transparency in providing information about OS funds to PNFs, offering equal opportunities for all PNFs to apply for OS funds, and making decisions based on a consensus reached during POC Board Meetings.
- **R** 2. Develop a tailored and unique strategy for OS funds distribution that incorporates the principles proposed in this paper and seek approval from the POC Board.
- **R** 3. Support the development of less successful PNFs by allocating OS funds to those striving for improvement and growth.
- R 4. Facilitate active involvement of PNFs in the OS funds allocation process by establishing an OS funds selection Committee or Commission present their recommendations to the POC Executive Committee and seek a collective agreement from PNFs during POC Board meetings.
- **R** 5. Foster a shared objective among stakeholders, such as enhancing Poland's Olympic presence by increasing Olympic qualifications in various sports invest OS funds in projects aimed to help struggling PNFs secure Olympic quotas they previously had difficulty obtaining.

FUNDS ALLOCATION

Efficient funds allocation is challenging, especially with a limited budget and diverse stakeholders. OS funds provide an opportunity for POC to support and develop PNFs. A well-targeted mechanism based on clear and accepted criteria is crucial. The POC must ensure that its OS funds allocation aligns with its strategic plan and resonates with its stakeholders, demonstrating a transparent and justified approach.

To provide effective OS funds allocation it is recommended that the POC will:

- **R** 6. Distribute OS funds based on justified needs thoroughly assess stakeholders' needs to ensure that allocated funds are well-targeted for specific projects.
- **R** 7. Utilize OS funds to create meaningful impact prioritize PNFs' applications that have a higher likelihood of bringing about substantial and positive change.
- **R** 8. Allocate OS funds to support the development of PNFs consider not only the willingness of PNFs to grow but also their capacity and capability for effective development.
- **R** 9. Avoid allocating OS funds based on political considerations ensure that the distribution of funds is free from political influence or bias.
- **R** 10. Use OS funds as an accelerator direct funds towards PNF projects that have a strong potential for success, enabling them to achieve greater outcomes with additional financial support.

EQUITY

Equitable distribution of OS funds is a compelling alternative to the "winners take all" approach. By supporting struggling PNFs, the POC can enhance competitive balance and improve diversity in the Polish Olympic Team. Implementing an equitable OS funds allocation mechanism requires careful planning and consideration of PNFs' development needs, ensuring each member can compete at the highest level.

To implement equity in OS funds allocation it is recommended that the POC will:

- **R** 11. Embrace equity at the level of resources rather than solely on sports results when distributing OS funds, prioritize analysis of PNFs' income levels over their sports performance.
- **R** 12. Align with the national agenda by analyzing the stakeholders' environment assess governmental funding policies and PNFs' sponsorship agreements to strategically allocate OS funds to those with the greatest development needs and aspirations.
- **R** 13. Promote equity by allocating significant OS funds to support PNFs' specific projects rather than addressing general issues within the sports system.
- **R** 14. Direct OS funds to support pivotal PNFs projects with a substantial impact on overall PNF development.
- **R** 15. Consider various equity factors when making allocation decisions take into account PNFs' needs, additional sources of income, expenses, sports culture, popularity, and historical significance, among other factors, during the allocation process.

SOLIDARITY

The principle of solidarity offers a means to equalize opportunities among PNFs with different levels of success. The POC can utilize OS funds to strengthen weaker PNFs and provide them with a chance to excel on the Olympic stage. By fostering collective improvement, the POC contributes to the overall competitive strength of the organization and enhances the diversity of the Polish Olympic Team.

To preserve solidarity principles in OS funds allocation it is recommended that the POC will:

- R 16. Implement a solidarity mechanism to ensure transparency and fairness in funds distribution, thereby avoiding potential political allegations propose a strategy wherein the most successful PNFs agree to allow those with the greatest need to apply for OS funds with priority and present this proposal for common agreement at a POC Board vote.
- **R** 17. Encourage the most popular and successful stakeholders to actively support and contribute to the development of less-developed PNFs consult with your stakeholders before presenting the solidarity mechanism for POC Board approval to explain its purpose.
- **R** 18. Prioritize enhancing the probability of successful implementation when introducing solidarity mechanisms gain stakeholder support for the solidarity mechanism by presenting a common goal of increasing the number of Olympic Quotas gained by PNFs.
- R 19. Leverage the solidarity mechanism to alleviate disparities and enhance overall performance among PNFs – allocate OS funds to help level up less-developed PNFs, thus creating a more competitive environment within your PNFs.
- R 20. Factor in socio-economic circumstances when determining the allocation of funds if possible, assess the financial status of athletes, their entourage, and other potential beneficiaries to allocate OS funds to those who truly need them, particularly those lacking other sources of funding.

GOOD GOVERNANCE

Good governance principles play a pivotal role in funds' allocation. Transparency, clear allocation criteria, and effective communication are essential to ensure stakeholder understanding and support. POC must adhere to the IOC's guidelines on OS funds management while adapting them to the unique Polish sports environment. By implementing good governance principles, POC can design a fair and efficient OS funds allocation mechanism.

To distribute OS funds according to good governance principles it is recommended that the POC will:

- **R** 21. Adhere to OS guidelines, IOC Principles of good governance, and the Olympic Charter incorporate the rules provided by the IOC in both your strategy and daily operations on OS funds.
- **R** 22. Consider utilizing OS funds to elevate good governance standards among PNFs encourage PNFs to apply not only for high-performance sports projects but also for managerial improvements to establish the foundation for sports development.
- **R** 23. Employ good governance principles to ensure equality and fairness by following these principles in OS funds allocation, POC can avoid allegations of bias.
- **R** 24. Avoid arbitrary decisions on OS funds allocation establish a selection committee or commission and involve the POC Executive Committee and Board for approval.
- **R** 25. Allocate OS funds transparently ensure that all information regarding OS funds distribution is openly communicated to your stakeholders.

STRATEGIC IMPLEMENTATION FRAMEWORK FOR RESEARCH FINDINGS

By adhering to this comprehensive implementation plan, the POC can effectively translate research findings into practical actions, ensuring equitable and transparent distribution of OS funds. The implementation framework comprises a series of five sequential steps (S1-S5), delineated across three distinct actions (A1-A15). A comprehensive action plan framework, encompassing various elements such as Priority, Recommendation, Action, Lead, Resources, Timescales, and Critical Success Factors, has been elucidated in Appendix 7 of this research.

- **S** 1. Stakeholder Engagement and Communication Strategy
 - **A** 1. Establish a dedicated communication platform.
 - **A** 2. Conduct workshops and seminars to disseminate research insights.
 - **A** 3. Call for PNFs candidates to participate in the POC OS Commission.
- **S** 2. POC OS Commission
 - **A** 4. Establish the POC OS Commission within the POC Board.
 - A 5. Present conclusions from workshops and seminars during the first commission meeting.
 - **A** 6. Invite governmental representatives and sports experts to participate in subsequent meetings.
- **S** 3. POC OS Strategy Approval
 - **A** 7. Formulate the final version of the OS strategy based on solidarity at the POC OS Commission.
 - **A** 8. Present the strategy for approval to the POC Executive Board.
 - **A** 9. Seek final approval from the POC Board.
- **S** 4. Project Selections
 - **A** 10. Invite PNFs to submit high-impact projects for the next OS quadrennial.
 - A 11. Review PNFs' project proposals within the POC OS Commission, allocating maximum funds.
 - **A** 12. Select and support PNF projects based on recommendations from the POC Board.
- **S** 5. Facilitation
 - **A** 13. Provide guidance to PNFs during the application process.
 - **A** 14. Monitor the progress of PNF projects, reporting on completed initiatives.
 - A 15. Evaluate PNFs' efforts and offer training to enhance project quality.

By adhering to this comprehensive implementation plan, the POC can effectively translate research findings into practical actions, ensuring equitable and transparent distribution of Olympic Solidarity funds and fostering the development and success of PNFs.

PRACTICAL IMPLICATIONS

The POC's implementation of the recommended strategies aims to equalize support for PNFs through OS funds. Strengthening PNFs with the greatest needs is crucial for enhancing the overall competitive capacity of the organization. This alignment between POC and PNFs fosters collective development and maximizes POC's contribution to the Olympics and the performance of the Polish Olympic Team.

THEORETICAL IMPLICATIONS

This paper aims to address the question of how NOCs can allocate OS funds to NFs in a manner that promotes equity. Particularly, it addresses the case study of the POC and its PNFs. Through the analysis and discussion of relevant data, the paper provides recommendations for achieving equitable OS funds allocation. By creating an environment shaped by the activities of PNFs, POC gains the tools necessary to treat their key stakeholders fairly. Drawing upon the expertise of the IOC in understanding the expectations of NFs, NOCs are now poised to implement a policy of equitable OS funds allocation. The empirical outcomes of this implementation have the potential to establish a framework for fair practices in the allocation of sports funds. Instead of focusing solely on providing financial resources to the most successful and popular sports, this research results in emphasizing the importance of allocating funds in a more equitable manner. As a result, the findings of this study pave the way for considering alternative fund allocation strategies beyond those solely based on sports performance. This approach, rooted in the development of Olympic NFs, holds promise for effectively addressing competitive imbalances among Olympic sports. In sum, this paper offers theoretical insights that hold implications for the management of Olympic sports and the pursuit of competitive balance.

PROJECT LIMITATIONS

The research project faced a constraint of a nine-month timeframe, leading to a smaller sample size of ten respondents for in-depth interviews. More time would have allowed a larger, diverse participant pool. Temporal limits restricted data collection to qualitative methods, excluding quantitative analysis. With more time, a mixed-methods approach could have provided a broader understanding. Despite the constraint, qualitative findings remain valuable contributions.

FUTURE CONSIDERATIONS

Future researchers could expand this study through a multi-case analysis of OS funds allocation across various NOCs. Investigating the effects of OS investments on sports performance and governance improvements would provide valuable insights. Additionally, a more in-depth exploration of equitable allocation mechanisms and their impact on competitive balance and diversity would contribute to the ongoing discourse on effective sports funding.

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APPENDICES

Appendix 1: Protocol of the literature review

- Appendix 2: Report of the literature review
- Appendix 3: Map of the literature review
- Appendix 4: Questions for in-depth interviews
- Appendix 5: Example of coding of transcribed interview
- Appendix 6: Summarized data analysis with relevant citations

Appendix 7: Comprehensive action plan framework for the project results implementation

APPENDIX 1: Protocol of the literature review

Step 1: Indication of the database

SPORTDiscus, Web of Science, Google Scholar, Scopus, Sage Journals, Taylor Francis Journals

Step 2: Selecting the right scientific discipline

Exclusion of medical sciences and their derivatives.

Step 3: Keywords

sports, funds distribution, resource allocation, Olympics, stakeholders, resource-based view, sport governing body, organization, equity, equitable, competitive balance, sport governing body, organization

Step 4: Titles review

Selection of titles according to the subject of research.

Step 5: Keyword revision

Elimination of sources with keywords deviating from the topic.

Step 6: Abstract analysis

Verification of the titles with the content of the abstract.

Step 7: Content reading

Comparison of the abstract with the content of the article.

Step 8: Literature mining

Analyzing the bibliography of read articles.

Step 9: Final selection of articles

Creating a catalogue of articles.

Step 10: Articles review

Reading and comparison of articles.

APPENDIX 2: Report of the literature review

Article search criteria

Database	SPORTDiscus, Web of Science, Google scholar, Scopus, Sage Journals, Taylor Francis Journals	SPORTDiscus, Web of Science, Google scholar, Scopus, Sage Journals, Taylor Francis Journals	
Search field	Title	Title	
Scientific discipline	excl. sports medicine	excl. sports medicine	
Key words	sports OR Olympics AND stakeholders OR resource- based view AND sport governing body OR organization*	Sports OR Olympics AND funds distribution* OR resource allocation* OR competitive balance OR equity AND sport governing body OR organization*	
Search date	16.10.2022	27.10.2022	
Number of positions	259	406	
Article selection criteria			
Titles review	74	111	
Keywords revision	52	85	
Abstract analysis	25	49	
Reading	14	34	
Mining	+16	+17	
Final selection	30	41	
Number of selected positions	7	71	
Journal articles	e	50	
Working paper	:	3	
Conference proceedings		1	
Book sections		2	
Books		5	

APPENDIX 3: Map of the literature review



APPENDIX 4: Questions for interviews

Q1. According to the Polish sport system, the NOC POL is not able and capable to proceed with sports preparation projects for athletes and entourage. This is the responsibility and role of NFs who are NOC members. However, IOC offers plenty of Olympic Solidarity programs which focus on sports training and development. Therefore, is a particular NOC allowed to allocate OS funds according to its strategy, plans and purposes, assuming all of them are compatible with OS guidelines?

Q2. Are there any other norms, principles or criteria, not expressed in OS guidelines literally, but recommended by IOC (e.g., related to good governance on financial management)?

Q3. What strategy on OS funds allocation for NFs by NOC might be the most appreciated from the IOC point of view? - Which of the NFs should have the privilege to receive OS funds first? - Are there any criteria that IOC can recommend how to select NFs applications? - Can IOC share any best practices implemented by other NOCs?"

Q4. In your opinion, do you think that less successful NFs, whose athletes compete as a part of the Olympic Team, are struggling with greater problems accessing financial resources (from sponsors, government, crowdfunding etc.)?

Q5. According to OS guidelines, the OS funds are dedicated to those with the greatest needs. Do you think that less successful NFs can be privileged to access OS funds? Can it be the basis for NOC policy on OS funds allocation?

q1. From the perspective of your NF, are OS funds relevant compared to other funding sources (ministry/sponsors) you receive? Can these OS funds make a difference in your annual budget dedicated to planned sports projects or are they added value to carry on additional activities?

q2. From the NF perspective, would you expect the NOC POL to implement a policy on OS funds allocation for its members (NFs) to provide an equitable allocation of IOC resources? Representing one of our NOC constituencies, what approach/strategy should be taken to provide equitable distribution? - Which of the NFs should have priority to receive OS funds first? - Shall the OS funds be allocated to those NFs whose athletes win the most medals at the Olympics? - According to your expertise, what kind of OS funds distribution mechanism will be the most equitable from the perspective of the organization which together with other NFs constitutes the NOC POL?

q3. In your opinion, the OS funds allocation criteria should be based only on sports results achieved by NFs athletes at the Olympics. Do you think that there are any other indicators that may be decisive in equitable OS funds allocation?

q4. Do you think that NFs whose athletes are less successful in winning Olympic medals as a part of the Olympic Team are struggling with greater problems accessing financial resources (from sponsors, government, etc.)?

q5. According to OS guidelines, the OS funds are dedicated to those with the greatest needs, giving means to underfunded entities for additional resources. Do you think that NOC POL should follow the same guidelines? In other words, If NOC POL would follow these guidelines, how would affect you?

APPENDIX 5: Example of coding of transcribed interviews



APPENDIX 6: Summarized data analysis with relevant citations

[]			IOC1: 'Because for Olympic Solidarity, the one who knows best what are the needs and the priorities on the national level is our		
		IOC1, who was involved in creating the OS fund, emphasized that the programs were designed with the intention that each NOC can allocate	partners, the NOC in each country.'		
Q1. According to the Polish sport system, the NOC POL		them to their stakeholders at the national level. They argued that NOCs			
is not able and capable to	Responses highlight the	them well-suited to design allocation criteria. However, they also noted	sport on the national level. And because our offer is limited, an NOC has to make a choice and that's the work and it's a very		
proceed with sports preparation projects for athletes and entourage. This is the responsibility and	importance of NOCs in the allocation of OS funds and	that OS funds alone may not be sufficient to satisfy all stakeholders and suggested that NOCs should develop their own strategies alongside other			
	the recognition of their expertise in tailoring the	sources of funding.	IOC1: 'How do you choose between 41 (NFs)? And that's the difficulty that we understand that NOCs are under every day. ()		
role of NFs who are NOC members. However, IOC	distribution to their specific national contexts. The IOC	IOC2: This expert highlighted the value that the IOC places on the role of			
offers plenty of Olympic Solidarity programs which	experts emphasize that NOCs play a significant role	each individual NOC in the distribution of OS funds among nationa stakeholders of the Olympic Movement. They explained that the genera			
focus on sports training and development. Therefore, is	in ensuring that OS funds		IOC2: 'Of course it is, you know, we have a problem that programs that are required to have rules for all 206 Olympic Committees. Each of these committees is different, each has a different structure, each country has a different system.'		
a particular NOC allowed to allocate OS funds according	are effectively distributed to support the development of	essential by the IOC. The expert emphasized that the specific nature of each national sport system prevents the IOC from distributing OS funds			
allocate OS funds according to its strategy, plans and purposes, assuming all of them are compatible with OS guidelines?	sports within their countries.	without the active engagement of NOCs.			
		IOC3 and IOC4 confirmed that NOCs have the possibility of distributing OS funds to NFs, as long as they adhere to the OS guidelines for management and reporting. This suggests that NOCs have a degree of autonomy in determining how OS funds are allocated within their national sports			
			IOC4: 'You are able to have the National Federation managing those funds for you. They just have to be with you, fulfilling all of the		
		systems, provided they follow the established guidelines.	guidelines and then the reporting. IOC1: 'We're asking you to observe principles of good governance and to make sure that you have all of these rules and regulations		
		of OS funds. They suggested that each NOC should ensure that rules of	have a property trained finance manager or even a a kind of accountant or something'		
		good governance are implemented in the handling of OS funds. To achieve this, hiring a trained finance manager or accountant was recommended	IOC1: To solve the problem between national federations being unhappy and jealous of the other one and everything they developed together the Ministry and the NOC. They developed criteria right to assess the results.'		
		Transparent and well-defined criteria based on good governance were deemed essential to prevent conflicts of interest among NFs applying for	OC1: 'Principles of good governance are respected and that means transparency. That means that the funds have to be used for		
		OS programs, where only one beneficiary can be selected.	that, that we have!		
		IOC2 expert highlighted the IOC's document titled "Basic Universa			
	Responses emphasize the	Principles of Good Governance within the Olympic Movement" as a key reference. They recommended that NOCs follow these principles, including	IOC2: The first thing is the basic basic briversal Princess of Good Governance () A questionnaire that an committees require		
	significance of good governance principles in the	those related to financial management, in the distribution of OS funds. The implementation of these principles is reportedly monitored through annua			
Q2. Are there any other norms, principles or criteria,	distribution of OS funds. The experts suggest that	reports that NOCs are required to submit to the IOC.			
not expressed in OS guidelines literally, but		IOC3 suggested that the framework for OS funds distribution should			
recommended by IOC (e.g., related to good governance	well-defined criteria, is essential for ensuring a fair	encompass the Olympic Charter, good governance principles, and OS financial guidelines. They further recommended the implementation of	Charter also have some sway on it. But within that it's completely up to your NOC.'		
on financial management)?	and effective allocation of funds to support the	written criteria and the establishment of a selection committee by NOCs These measures would not only ensure adherence to good governance	have to be top ten in the world or top eight in the world and and we do it. We then have a selection committee who then checks		
	development of sports within each country's		IOC3: 'I think it's good to have some sort of criteria written and some kind of selection committee.'		
	Olympic Movement.		IOC3: 'And you have to have a good sort of basis is so basic good governance to be able to justify it.' IOC4: 'Olympic Solidarity working with an NFs. We distribute the funds to yourself and then you are able to redistribute those. But		
		IOC4 emphasized that NFs should also follow good governance and financia	with your management internal NOC policy for the the National Federation similar, I think to the athlete scholarships where you can have the athlete receiving the funding directly, but there has to be obviously the contract signed and maybe even we are contract.		
		Additionally, the expert highlighted that the IOC conducts quadrennial audits of OS funds distribution in each NOC, providing feedback on compliance with OS requirements. Transparency and adherence to good	fulfilling the all of the guidelines and then the reporting and financial reporting so that you ultimately, if you were audited, you		
			Federation.'		
			redistributing the funds, the National Olympic committees, who are doing that, I think there has to be a maturity in the sport		
			system and in the good governance of the national federations.' IOC4: 'The national federations also have to be meeting some minimum standards with regards to good governance.'		
			IOC1: 'And those African alliances used to say to me, it's very difficult because we've got 20 national federations and because the		
			national federations constitute the NOC and because if you're an NOC president and you like very much having that job and you would like to be re voted in for another four years, the way to do that is to make sure that all the national federations are very		
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		IOC1 acknowledged the challenges NOCs face in distributing OS funds among NFs while avoiding political dilemmas and satisfying all stakeholders	national federations constitute the NOC and because if you're an NOC president and you like very much having that job and you would like to be re voted in for another four years, the way to do that is to make sure that all the national federations are very happ with what you're doing' IOCI: With no kind of planning lines apart from, we want to keep everybody happy and I used to say to them. Don't think about		
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			IGC4: 'And that can be I think that again that's an internal decision making departing on the maturity of the NC and whether you're			
		IOC4 cited New Zealand's OS funds distribution system as ideal and robust, driven by a mature sports system and good governance of NFs. They highlighted the importance of considering the national agenda of sports investment and talloring OS funds distribution based on the level of sonors	an NC that is more aiming for performance at the Olympic level performance at the continental level, regional or national level or whether you're also seeing that you need to increase participation in some sports to be able to potentially in the future have enter performance or for the health of the sort system and the national seenda as well." OC4: "So good severance, you know, delivering sound coaching deucation based on the national standards, even if they're were national standards are higher, but there should be some sort of an educational system for coaches, management of difficiler training of administrations on the southalese have among and the standards.			
		system development. Various strategies were proposed, including focusing on sports performance indicators, improving management standards, advancing coaching education promoting gender equality, and contributing	uncess, ranning or dependences and the surveys of t			
			Cell of the country of the country of the country of a backwar many of the country of the cou			
			as an example, the bowling federation or a federation that's non Olympic, all of the federation should still be fulfilling a basic criteria, but those Olympic sports or sports that are on your continental programme.' IOCA: 'And and and again we deal with that quite regularly. Not all teams are going to go to the games in terms of the Olympics, but if there is a possibility for sex at success at a regional or continental level and it contributes to the overall health of the national sports system.'			
		IOC1 acknowledged that the trend globally is to provide more funding to	IOC1: "Where we're absolutely useless. They won't either because handle there's no handball in in Great Britain and there's no chance to make handball because it it's not a traditional sport, so they're not going to put money to develop handball neither the			
R		successful NFs. However, they stressed that the acceptability of this strategy depends on how its perceived in a particular country. The expert provided contrasting examples from Great Bittain, where allocating resources to a no-professional handball NF was deemed pointles, and a successful NF that was cut from further financing due to the assessment of future Games being more reasonable than past success.	IGC1: Can't remember Rio? Maybe Rio anyway. And one badminton was still being funded through the UK sport system because there had been some meddis in in previous games, right? But and there on this whatever this games was, i can't remember Rio or whatever. They the team wasn't expected really to win any medais, but anyway the the the lads got the men's doubles bronze or something, but for the next Olympic period. The UK Sport decided right badminton. That's it. There's no possibility for medais. Nothing. So they completely cut the funding. Well, what's Vhat's then? Yeah, like it's unfart, and then the guys, well, but the, were won the bronze medal and we did this, and we did that. Yeah, but sorry guys, looking at the team as it is, we're assessing it.'			
Q4. In your opinion, do you	resource allocation for less- successful NFs and the need to carefully consider each	IOC2 simply confirmed that it is worth financing less-successful NFs that have the potential to improve at future Olympics, suggesting the use of OS funds as a booster for such NFs.				
think that less successful NFs, whose athletes compete as a part of the	NF's context, potential for improvement, and impact on the broader sports	IOC3 acknowledged that while some OS programs focus on sports results	IOC3: 'So we concentrate the scholarships purely on sporting results so you know they put a a written criteria for example you have to be top ten in the world or top eight in the world and and we do it. We then have a selection committee who then checks this is being applied. ⁴			
Olympic Team, are struggling with greater problems accessing	ecosystem. The experts emphasize the importance of finding a balance	as a main criteria, most successful NFs often have alternative sources of	IOC3: Yeah, but you know, they'll they'll countries were wrestling is massive and so they will say, well, you know, we don't need scholarships. Wrestlers. We can find alternative funding. So I'm some other sports. So we exclude these sports but in a transparent way because they have sufficient funding so.'			
financial resources (from sponsors, government, crowdfunding etc.)?	between supporting successful and promising NFs while also addressing	successful ones. The expert stressed the importance of returning to Olympic Charter values in OS funds distribution, prioritizing those with the	IIOS: Yuu I'm not sure that in terms of and I think a lot of noises are under pressure to support their best athletes, even if the scholarship wouldn't necessarily make a true difference.' IOS: Yum, Bu It think in in Tokyo we had the most NOC's ever when medals. I think I think if I remember right reading the the			
crowdranang etc.):	the needs of less-successful ones to promote a more		columns after.' IOC3: 'I mean, that's clear in certain sports that's not good and it lacks interest and I think people like outsiders to come in. I mean			
	inclusive and competitive Olympic Movement.		It makes an exciting story IOC4: 'Um like I used the example of rowing or athletics where very established very strong and that that funding actually does			
		IOC4 cautioned against assuming that additional OS funds would not make a difference for the most successful NFs, as they may already have sufficient funding from various sources. They highlighted the importance of	not. That's not a game changer for them, but maybe for the sport of sport climbing or ski mountaineering.' IOC4: 'Or a newer sport as well, like skateboard, where you actually can shift that sport from being baseline to being up another			
		defining success for NFs, noting that even small steps towards development can be considered successful as demonstrated by the	level." IOC4: "Events that are the tournaments that are important and same thing for the individual sports as well. I you can't actually go			
		Occurring implicitly the importance of the interesting quoting paces for Olympics, which aim to secure participation for countries struggling to qualify. They emphasized that this approach aligns with Olympic values, where participation is considered significant. While the primary goal for those with the greatest needs is participation, the expert acknowledged theorem.	ICC1: Thankfully, the most popular and important multi sport competition on the planet. Why? Because you've got the best in world, because that's what people want to see. They want to see Using North Weils. They want to see world records and. But we are we have universal representation, OK? And the public want to see that gwf from Equatorially in the swimmer got. They want to see a gwf rom Poland playing table tennis. They want to see that gwf rom Equatorially in the swimmer mather of athletes at the games. And finally, they maybe know and probably 150 of them know that they've never going to win an Olympic media. Iteah, you know. Yeah, it's. But for them? It's this universal representation. It's the participating in the athletes parade. It's living in the Olympic willage. It's giving the athletes this opportunity to to mix with the the tife attracting to be an the same level when you know, septing attracting the attraction at the olympic image. You know, someting to be an the same level when you know, septing attracting the attraction of the set levels. They sufficient to be Clinic working gay? Who has maybe never been to even an international competitive level. It have been because it you have to have some off <i>a</i> you know, someting and mather and the level, but a competitive level.' OC1: "Weil, the government is funding those 15, whatever it is 20. So they do similar and the the fire attrain will use our programmes for the less developed sports, for example.'			
		IOC2 agreed that allocating OS funds for those with the greatest needs could be a NOC strategy if it aligns with the NOC's overall plan. The expert provided the Canadian NOC as an example, where OS funds are allocated to NFs facing financial challenges. They also emphasized that OS funds can support not only professional sports but also grassroots sports goals.	says that the Olympic Solidarity Fund is dedicated to the with greatest needs and I'm wondering if it could be ours? IOC2: '- Mmm, yes, but it has to be. You know, it has to be your decision.' IOC2: 'The new at the hielder level but also the new helpow for children. for teenagers and for schools and so on Also, do you			
			ICC2: "It covered all these levels. We have these scholarships for athletes, which is of course for top-level athletes, but as you well know, we also have the Sport Development program and these programs are for the National Olympic Committees to help their sports associations develop these areas."			
CIS. According to CIS The experts emphasized th guidelines, the OS funds are dedicated to those with the promoting participation an greatest needs. Do you development, while also think that. less successful highlighting the need for NFs can be privileged to strategic targeting to ensur access OS funds? Can the a positive impact on less- the basis for NCO policy on Sfunds allocation? broader sports ecosystem		berts emphasized the ue of OS funds in ing participation and opment, while also primet, while also primet, while also primet, while also primet, while also funds and end of r sports ecosystem. If unds not only to medal winners but also to those who have potential for development. The expert highlighted the case of Great Britian, where OS funds are invested in NFs that can reach another level of sports performance. The expert shighlighted the case of Great Britian, where OS funds are invested in NFs that can reach another level of sports performance. The expert shighlighted the case of Great Britian, where OS funds are invested in NFs that can reach another level of sports performance. The expert shighlighted the case of Great Britian, where OS funds are invested in NFs that can reach another level of sports performance.	ICG3: 'To give a scholarship to the number one sort of bad enough Babbington player in the world will probably make no sense.' OC3: 'Now our criteria is no one in the top ten in the world because we want the scholarship to meet the difference between qualifying and not qualifying. So we would exclude anyone in the top 20 in the world or top eight in the world and we will aim between 20 and 4.0 or there are other nurses that tob the that. Look you know, we have sports that are big not country.'			
	value of OS funds in promoting participation and		IOC3: 'And we want to use the scholarship for purely development process. So we have selected these, you know, 15 sports where the Scottish gets can come from but we've excluded these sports and it's done on. That I never take another example UK sport. I think you know they provide funding in that sort of way. They say they fund sports, but you've got to show the results and there's so you can be to be good on too bad so.'			
	strategic targeting to ensure a positive impact on less- successful NFs and their		IOC3: "Don't quality athletes for the games and participate through swimming and athletics and the universality places that are used to be a supersonal or the strength of the that they can. They can get a universality place because there's minimum criteria and they can participate in the games with any cancel match the state is a strength of the strength of the strength of the strength of the strength of the IOC3. "You know good enough to perform on a decent level and not sort of be humiliated to an extent. So then you know their reality and is used different for the calculation that is the strength of the strength			
			10.63. "Where they have very little funds, I take a a country with a high GDP like Switzerland but and the sport system is set as choiced but if you are in downhill skiing I'm sure a scholarship would make zero difference to your training. But if you're in, you know a small if you're in short track speed skating which hardly exists and switch and then it would probably make a real difference. Or to archery or another sport where there probably little funding. So maybe there's a scope to to to to grow that sport diaget you know and if."			
			OC3: "Well, in each country I guess It was sport. So too strong for the scholarships, and there were probably those are too weak, but could benefit from other Olympic solidatry programs to build it up. But maybe it would make sense somewhere in the middle because the sport where it could actually, they have at letters of a sufficient level to benefit from the schalarship and but it could also grow the sport through inspiration and drawing others there and people seeing opportunities in that sport. For me in a I mean again there's no sort of its refit sail but think in a lot occurries."			
			DC3: 'So I've sort of feel it's never worth investing in something that's too weak. But there are other ones that with a bit of investment could really brought be brought up to a new level. And I think to extent.'			
			OC3: Within the athlete programs, we well within Olympic solidarity in general, I think the in the last quadrennial there was a definite push to go to go back to the Olympic Charter, which is those with the athletes. And then OCS with the greatest need. But we obviously have a mission to distribute the funds of all NOC's. So we we can't exclude NCS, we want to help all NCS, every NPC has a need of some kind. But the idea was to to reall yr and go for the nurses with the greatest need and we's exclually in.'			
		IOC4 explained that the NOC's strategy on OS funds distribution depends, on the maturity of the national sports system and the national sports agenda. The expert emphasized that OS funds should be well-targeted to make a meaningful impact. Examples were provided where OS funds could be used to raise the level of NTs beyond Olympic participation, including sports performance at the continental level or supporting.	IOC4 "And that can be think that again that's an internal decision making departing on the maturity of the NC and whether you're an NC that is more aiming for performance at the Outprince at the continental level, regional or national level whether you're also seeing that you need to increase participation in some sports to be able to potentially in the future have batter endormous or for the health of this const surgers and the national several survers are shown in the several sections.			
			IOC4: 'That maybe you're saying, OK, either we distribute between 4:00 to 10:00 of these NFL that are weaker, that this money really will make a difference, that they have to be hitting certain targets or you say.'			
			IOC4: 'Not all teams are going to go to the games in terms of the Olympics, but if there is a possibility for sex at success at a regional or continental level and it contributes to the overall health of the national sports system.' IOC4: 'That's how we identify that group. And then we also were able to go decept by saving those who are qualifying only with or			
	and chepresented geneers in the same sport.	ICU-: That's how we berney may group. And one we also were adie to go deeper by syng trose who are qualitying biny with who are participating only with unvestigity or that them allows us to go observe those ones need even more support. But it would say that that sort of approach, as you've mentioned, the IOS approach, but then within the Polish Olympic Committee lens, how you're doing that would make a lot of sense. Yeah.'				

		NF1 noted that budget information within PNEc is often kent confidential indication that	
		Not increa that budget information within PMPs is often kept contracting indicating that transparency might be a challenge. The expert did not provide a specific opinion on the significance of the OS budget.	NF1: 1 worked in the federation for almost 7 years and i practically did not know, as the head of training, I also had no knowledge about these funds'.
		NP2 agreed that the OS program funds are non-significant and not particularly relevant when compared to the overall budgets of PMFs. They seem to imply that the OS funds may not have a significant impact on PMS ⁴ functial situations.	RES: Instead of having a goal of 40 PRFs. maybe it will be better to limit this amount'. NF2: Well no, it's actually small money
			NF3: They are not great enough to be the basis for preparations for the Olympics. The money that the IOC offers may be an add-on'. NF3: This is a small amount of money, and leven suppert that it is for federations that are not greatly funded by the Polish Ministry of Sport due to the lack of results'.
	NF3 emphasized the potential usefulness of OS funds when targeted for specific projects within PNFs. This implies that the OS funds could play a meaningful role in supporting targeted initiatives or	NF3: 'It depends, I will say a little differently, it depends on what program the support for the players is really from. These are very nice measures. They are very, And I a	
 From the perspective of your NF, are Ox IS funds relevant compared to other of unding sources (ministry/sponsors) you OS 		improvements.	think that is a very, very nice project, such a purposeful one and also definitely helping and releving the relationship, especially in our care, where we have this he equipment, containers come into play and this logistics is expensive, and as for other programmes, I must admit that I have some doubts whether the funds that we co obtain would actually make us able to finance the entire project, or not just a certain element of some larger project. They ricely complement beforemation
eceive? Can these OS funds make a so ifference in your annual budget dedicated sm	ame experts view the OS funds as relatively mall in comparison to PNFs' budgets, others		training for our selected players'.
I planned sports projects or are they hig deed value to carry on additional all tivities?		NF4 acknowledged that OS funds are relatively small in comparison to the budgets of PNFs. They	NF4: This is certainly a very small amount, so in my opinion, it should be spent very economically and effectively." NF4: There is only one efficulty here. Not everyone wants to provide amounts of sponsorship contracts. As far as we know, the co-financing by individual state-own commanies is very viewsra'.
tivities? effective distribution planning.	stressed the importance of careful planning for the distribution of OS funds to ensure their effectiveness, given their limited amount.	NF4: "In my opinion, it is known that some federations have sufficient funding, but on the other hand, one can say that it will never be sufficient because something m could always be done".	
		NF5 suggested that the relevance of OS funds could be improved if the NDC identifies specific PNFs	NF4: 'When it comes to the European Union there are many countries like Great Britain selecting the top ten sports'.
		for which these subsidies would be significant. This implies that a more targeted approach to allocation might enhance the impact of the OS funds.	NFS: 'It seems to me that if we find 5-6 sports disciplines that can be developed and it will be great because these funds must also be significant in order to impri semething.'
		NF6 used the metaphor of "a drop in the ocean" to describe the scale of OS funds compared to the budgets of the most successful PNFs. However, they also noted that while OS funds might not	NF6: 'In my opinion and based on my knowledge and experience, it is a perfect complement to other functioning programs'. NF6: 'If we look at the Olympic solidarity budget for these purposes, these amounts for these associations in team disciplines are a drop in the bucket'.
		significantly impact budgets as a whole, they can be valuable when directed towards athletes.	NF6: 'It won't save the budget, but it can support athletes who are developing young athletes? I remember, I was a beneficiary of an Olympic scholarship'. NF1: 'Let's assume none of these, but just hypothetically funds shouldn't be distributed based on arbitral decisions. Well, that's quite how it is right now'.
		NET supported that all BNEs should be treated anothe with a partice of the OS busines designed as	MFI: I would create a very restrictive framework for such a program or such assistance so that there would be control. MFI: Buck 3 should be more transparent, that is, i should be known that in what manut rainfor what these funds are spent on?. MFI: Twould of an proportionally. In the form of a revenue apartly, that is, somewhere 25% of these funds are spent or?.
		In a suggested that a reverse induced execution, while a particular to the Co budget designated as an award for successful PRFs that were previously underfunded. This implies a combination of equal distribution and targeted support for underfunded successful PRFs.	PPT: Evaluation of proportionality. In the core of a relevant particip, this is software zone of interactions in the software particip, the software particip and the software participation and the
			method and here I would absolutely not delete these disciplines'. NFE: 'What should decide is not what president they have, but how they are governed'.
			NF1: 'But I think that it should be more transparent, that is, to make it clear that the amount of these funds is what they are used for'. NF2: 'Probably yes, because somehow; If we are to divide it into more than I don't know 2.3 relationships, yes, these measures, then, of course, some mechanisms would h
		NF2 proposed that only a select few PNFs should be beneficiaries of OS funds. They emphasized that implementing such a model is challenging for the NOC and should not be based on personal opinions	to be adopted. What? Well, here is the problem i think. WP2: Let's assume none of these, but we just put them on after careful consideration. Well, that's not quite how it is right now'. WP2: So, this year, how will you invest in it? Well, the effects may turn out only in 5-6 years, for example, right? it's too long, a period to measure this efficiency because.
. From the NF perspective, would you pect the NOC POL to implement a policy		of decision-makers. This suggests a more focused approach to fund allocation.	must measure it next year when the federations will apply for a roll of funds. This is especially the case will junker. Yes, because if you already that a senior, well, yo more likely to hold and lead to these championships somewhere, although there is no guarantee, but with junkers is to speak. Volatility is very high:
1 OS funds allocation for its members IFs) to provide an equitable allocation of IC resources? Representing one of our Resources? Representing one of our Resources?		Referring to OS guidelines, NF3 recommended that OS funds should be allocated to PMFs with the greatest needs. This approach prioritizes support for PMFs that require additional assistance to	NF3: 'Well, It's not like it's automatic by definition, it shouldn't support those athletes who just need more support?
OC constituencies, what he	esponses showcase a range of viewpoints or ow OS funds should be distributed and located to PNFs by the NOC. The experts	Improve their sports programs.	NH4: 'And here I would like to emphasize that when it comes to the distribution of ministerial funds for individual sports associations, and here we are talking ab preparations for the Games, they are transparent, they are public. They are published annually on the website of the Ministry of Sport and Tourism in the Departmenr
which of the NFs should have priority to	aggest various approaches, including equal eatment, targeted support, transparency,		Competitive Sport tab Politik Sports Associations have knowledge and information about what funds are distributed. Unions can make a comparative analysis. This is important, but also as if all other entities jointy participating in the preparations can have this involvedge, but they also need to have that these measures are transport, i.e. they are publicled. So, in my opinion, where we come to this very question, when it comes to Ohmpic solidarity measures, they should be transportent and in my opinion.
shar the OS tunos be anotated to those up	rategy alignment, and addressing nderfunding, highlighting the complexity of	NF4 highlighted the importance of transparent allocation for OS funds dedicated to Dlympic Games	there should be information on the website of the POC or the National Olympic Committees that there is such a program that you can apply for this program in w period. So that's havi information
the Olympics? According to your expertise, what kind of	esigning a fair and effective distribution odel.	preparation, drawing a parallel with the transparency of Polish governmental funds. They suggested publishing OS fund program guidelines and application procedures on the NOC webpage to ensure transparency and equal access for all PNIs.	NF4: 'And the second groups are the associations and sports that have entered the program of the Olympics in recent years. When it comes to breaking and skateboard due to the popularity of these sports, there is a chance, because they are massive'.
S funds distribution mechanism will be the most equitable from the perspective of			NF4: 'If we have, for example, we have the Netherlands, good skateboarding, very good, or Spain or France. It would be nice if there were funds for such partnership activi for exchange for joint youth training camps or, for example, for training these staff. And this system could also be for the weaker ones'.
e organization which together with other Fs constitutes the NOC POL?			NF 4: 'For great achievements up to the age of 21, so to speak, they win a dozen medals at the European Junior Championships, and we have the current world champions He World Junior Championships, I also have a bronze medalist of 2 players. We're doing great, too. It is more difficult for them to compete in these service tournaments'.
			HFS: This worth meeting to invite experts from abroad, tell them what's going on, what is the role of an expert in preparing a strategy, so that he would also be at this mee he side. How is it built, what do we want to do to introduce good rules of preparation and not just to send a letter? Just make sure you know how to establish to the side. How is it built, what do we want to do to introduce good rules of preparation and not just to send a letter?
		NP5 stressed the need for a well-designed strategy for OS funds distribution, taking inspiration from best practices implemented by other National Olympic Committees. They also proposed considering the use of OS funds for sports-for-all initiatives, suggesting a broader scope for fund utilization.	relationships so that this strategy is well prepared?. NFS: 'And here it seems to me that the Ohmpic solidarity measures would be very helpful in establishing, for example, partnership cooperation with other countries
		the use of US funds for sports-for-all initiatives, suggesting a broader scope for fund utilization.	already have well-developed education systems or competitive sports". NFS: "I'm just wondering a bit. I think this money would be well put to use. It's about sport for all".
		NF6 recommended that the NOC should allocate OS funds to underfunded PNFs, as these funds would	NFG: Well, of course, because in my opinion, because if we look at the Olympic colidarity budget for these purposes, these amounts for these associations in team discip are a drop in the bucket. And for and for those disciplines in which they have less funding, which have fewer players, it will be much nore valuable support. NG: Thunks to the sponsors, right? These funds are easier to obtain, but there are sports that are not shown on tealwoin and can only be seen at the Olympics. And the
		have a more significant impact on their budgets. This approach focuses on addressing the financial gaps in less successful PNFs.	sports provide medals". NF6: 'For me, grassroots sport is equal to school sport, i.e. primary school, and secondary school and to support these new Olympic disciplines'.
			NFG: 'I mean, I would focus on these new disciplines, Diympic sports that are not yet popular'. NFE: 'Instead of using the funds for a chance in such a strict way to select the exhibites correctly and prepare them properly, because this money was kept somewhere, an an and selection of the second
			the end of the year it was spent by force on things that were completely unrecessary'. NF1: Find that always annayed me, aports federations patients. The president, always loaks for the well-being of everyanc, and does not look at the main goal. The main, about be to with the qualification and the Olympic medial of every association sport, and not to survive unit the next term, so as not to defend anyone. Because no one we
			there. I felt it on myself as a team ceach. I also had a lot of pressure from the board and from various activists'. R: '- So politics should not be a criterion for allocating funds, only good management of funds should be a criterion. Efficiency. Transparency and such criteria', NF11: '- Exa
		NF1 emphasized the need for more transparency in OS funds allocation. They pointed out that poor financial management, lack of financial planning, and political influence often hinder the effective use	what the previous sports minister ddi, this cool gavernance code ddi". NF3: "And it was picking on everything one by one and i understood that and i enjoyed it very much because later i made my plans. "Well, "in saying that I received mone these plans, lower get more money than i applied for, because they were rated very highly and net realistically.
		of subsidies. NF1 suggested separating political goals from sports performance and allocating subsidies based on sports performance plans, which could be benchmarked against other countries' strotegies. They also recommended avoiding full independence in investing OS funds due to potential political.	The second second provide intervention of the second s
		obstacles.	NF1: "It cannot be that the federation itself decides and the ministry says, well, we cannot step into the federation's shoes because the union is sovereign and it carries on tasks. All right, but you're giving momey to a boy who has no idea what to do with it. And here is the biggest, this is the biggest pain. I think about spending momey'.
			NET: I believe all Dympic sport should receive the rate and with the original cut or categorize anyone here. Rossibly, in form of a reward somewhere, he d partially, ice, somewhere 25% of these funds he did as a form of reward".
			NF1: That you organize a group of SD people and spend 300.000 on it. This does not necessarily translate into any sports result. What you can do is tide with 3 riders are the world and get one medal.
			NF1: 'Such a strategic plan the federation should have for the development of the discipline'. NF2: 'Should sport result be a criterion for the allocation? No, no, with this money, it shouldn't be'.
			NE2: 'DOB accuracy cannot be achieved. Well we would have to go beyond such a pure sports result gradation'. NE2: 'If we leave NE with none of the subsidies in such a system NE will hit ariche from which it is difficult to get out'. NE2: 'Three are also federations to the do not have results at the noment. If we leave them withing any subsidies, they can, like, for example, there were cases, I don't kn
			for example, the wrestling that had a lot of medals there in Atlanta 5 won a few golds there and so on, just went crazy, and then they fell off a high horse comple downstairs. The Olympics are over and suddenly the results are over next year nothing and then next year nothing and almost no funding from the ministry'.
			NF2: We're getting to the point where some national federation will start suing POC for depriving it of some grants. So how will the case go to court? Well, it can be diff there. Ye, because then you have to have a whole binder of papers and so on and prove something, which is difficult to prove. And then we don't know how it will all em for this reason this division of thinds is not eavy to implement.
			NF2: 'Today you raise funds for an athlete, let's assume a junior medalist, yes, and you invest in him to lead him to the championship in seriors. So this year you decide but effects may turn out only in S-6 years, right?
			NF2: 'It shouldn't be that 100% is a sports result because at this point it is known that only the best makes money, and the others are finished'. NF2: 'If there are talents, provide them with singles subsidies, because it really matters in federations, like archery or golf. On the other hand, other players like them have
			training campaigns a year financed by the ministry. What kind of development we are taking about, when someone would have to find a very rich parent who would finu (1, and that's tit?) MB3: So, in fact, perhaps such an opinion as the ministry has its own criteria regarding how, let's assume, the previous subsidy was settled by the federation. Did
		rick suggested. Good governance standards were emphasized as an important factor in the allocation and process. NF3 also advocated allocating OS funds to projects that are feasible and not influenced by risk personal relations or political factors.	fideration return the sublidies, was it sensibly spent? Perhaps such an assessment of the federation in general in the perspective of a few years. What do the final tatements look like, the way of management. Unions that actually have an idea for spending the funds should apply. What is important is the way of management, not find of persident here have, and how here are managed, in fact, how they sortie their subsidies. How many of these projects do they acquire? How are these funds decide
			nate of presentant of the second seco
			doesn't reflect the real needs, there are 100 million other things that should be considered."
	e criteria for US funds distribution, advocating in transparency, governance standards, valuation processes, communication, and		NB3: Your I' we started to take it into account in such a way as to divide it really tainly, then unfortunately the person who divides exposis himself to strange questions, a jare sometimes difficult to answer due to the fact that sport is not a anyon factory to cause to a limit and anyon get sometimes of the source strange accession.
lympics? Do you think that there are any aw ther indicators that may be decisive in su	voidance of political influence. The experts' aggestions aim to ensure fair and effective		that's why there is a problem here and the division will always not be so clean."
	stribution of OS funds to support the evelopment of PNFs and their athletes.		NI3: You know what, well, I think we're definitely taking that factor into account. Certainly, such a socio-economic of a given person. This is definitely our criterion. Wh comes to considering athletes at all, we would apply for them in the same way, looking at the development of coaches, we would also definitely consider those people lefs assume, cannot spend a bot maney on a very nice training."
			NF3: 'In our federation, it's quite transparent and transparent. Fortunately, we don't really have any pressure. It always goes through the sporting director: It comes sports. Of course, it is then applied to the board, which finally approves it, and we always do some brainstorming here inside. We also draw it up in consultations, kno
			how consort is arranged? NF4: There is an algorithm that considers several criteria, but the most important, of course, is sports results, that is the range of sports. That is, what potential do they of course there is always such a margin of appreciation."
			or loase unteres any provide an imperior appreciation. MA-11: Is houd be verified whether the federations spend the funds allocated to them well, so it is also a matter of organizing training not only for the results, but also fo organization.
			NF4: 'Good management in sport is an important element. The implementation of each of these areas affects the result of the federation. It clidn't quite make it. Introdu It were, a financing mechanism based on good governance. In general, there are such attempts in the form of a borous for the association if the association participat
		sports management academies. Whether the federation demonstrates whether it spends funds economically, and accounts for them well, also affects their amount.	
	Transparency was stressed by NF4 in the context of funds dedicated to Olympic preparations. They referred to the example of the PoTsh Ministry of Sport and Tourism's mechanism of publishing subsidy	NH4: Accounting and so on and so on, you have introduced a higher quality in management, i.e. your organization, i.e. the Polish sports association. There is no direct on but there were plans. However, it has not yet succeeded, but it has an indirect impact: However, in my cointion, it has a huge impact can be good market. This however, it has not been here i will give an example of preed statistic the quality of training. And in those units where we have good basess to train good managers. This shows progress. Even here i will give an example of preed statistic.	
		reports on a governmental webpage and recommended the same for OS funds. Monitoring the use of OS subsidies and considering the entire organization of sports performance training were also wareved. NG1 bibliothed the importance of mode accurators in choosing beenfaisties and	were even more successful before, but you can see that everything is arranged, that there is a training idea. And they are successful. At the Olympics, at the v championships, at the world cups, they are visible because there is good management. So we seem to have more and more relationships like this. An example of this i
		suggested. NF4 highlighted the importance of good governance in choosing beneficiaries and proposed the establishment of a selection committee for OS funds distribution.	Polish Rowing Association, which, unfortunately, has recently been getting worse and worse results, but for many years it was well managed. We have the Polish Vol Association, which is a model of good management.
			NF4: 'That is, it is also a matter of organizing the training, not only the results but also the organization.' NF4: 'The very pointion about a given federation, how it reports subsidies, what history it has so far if decisions are also made in some organized way, whether they are
			whether it goes through some path. Well, that's probably an honest opinion about a given federation.' NF4: The one about the various projects that POC has been doing. But is there any committee in the POC that considers this application and does it have any criteria? Is
			that the application was submitted by such and good, we recognize that such a need is also today. ¹ NF4: Even here I will give an example of speed slading. They were even more successful Defore, but you can see that now everything is in order, that there is a training and that they have successes. At the world championohys, and a the world (ours, they are present because there is good management. ¹
			and that they have successes, at the works thompionships, and at the works cupit, they are present because there is good management. NH4: Promising?Let's say that too. I would finance NF which deserves support in the way of development."
		NFS emphasized supporting new Olympic disciplines during strategy preparation, suggesting inviting an expert to outline objectives and foster relationships for effective implementation.	NFS: 'It is worth supporting these new Olympic disciplines in the preparation of the strategy. Invite an expert in the preparation of the strategy, and tell whai it is about, It is all about. How it is built, and what we want to do to introduce it is not limited to sending a letter. Establish such relationships so that this strategy is well-prepared.'
			NF6: 'Well, in my opinion, well, there should be some way of sharing these resources, right? Let there be no doubt, Why they don't get and you don't get, well from what
		NF6 emphasized the necessity of a clear mechanism for OS funds distribution to avoid doubts and misunderstandings among stakeholders. They stressed the importance of justifying fund allocation	tell me, so far no one knew who would get. Only those interested knew." NF6: "Well, exactly, so if the federation authorities want to help someone, well, it's definitely a tool to keep power, I can honestly say. So we work better with those, so
		Insomersamings anolg scalences: They subset of importance or packing runa and decisions and ensuing that all PHYs are ware of the opportunities OS offers. NE6 also highlighted the need to prevent political manipulation and ensure non-selective grant allocation.	give them yes. We have a hard time working with others. We don't give, and according to me, as I look now, because until I acted in the management board, until I across at the general meeting that there is a certain situation, I didn't notice certain things."
			NF6: "The POC must take these marketing factors into account. If a given discipline is popular, it is known that it will bring more income. Yes, because viewership will be hibecause it mainly comes down to this income coming primarily from the sale of television rights."
		NF1 emphasized that higher financial grants don't necessarily lead to better sports performance. They noted that political factors can influence fund allocation and stressed the importance of transvaries	somewhere in Mr. XI's Mr. YI's club so he is favoured by NF's president who counts an XI and YI votes.
		noted that political factors can influence fund allocation and stressed the importance of transparent and resourceful mechanisms. NF1 recommended using the good governance code published by the Ministry of Sport and Tourism as a guideline. They agreed that less successful NFs struggle with access	Somewhere in MLX XFS.MLY 'W club on the discourded by MFS previous who counts on XI and YI votes. RL': There are no media se the Disposics at the Evanse World Championnings. This has less chance of accessing Brancial resources in Poland in your opinion? As you is relativitionary out be writed and field, where is in Tokyo's THE'. Yes, think are
		noted that political factors can influence fund allocation and stressed the importance of transparent and resourceful mechanisms. NF1 recommended using the good governance code published by the	somewhere MM, XTMM VF shalls one is Answerd by MF prosted with occuss on XI and Vices. In - There are no media size the Olympics at the European World Championhips. In this has less chance of accessing financial resources in Poland In your againsin? As you for direct these, you have a stated and, which vice is a locally Visit - Yee, this has a local chance of accessing financial resources in Poland In your againsin? As you for direct these, you have a local direct, which vice is a local vice is a local vice is a local vice in the state the accession of the local vice is a local vice in the state of the local vice is a local vice in the state of the vice is a local vice in the state of the vice is a local vice is a local vice in the state of the vice is a local vice is a local vice in the vice in the state of the vice is a local vice is a local vice in the vice is a local vice is a local vice is a local vice in the vice in the state of the vice is a local vice is a local vice is vice in the vice is a local vice is a local vice is a local vice is a local vice in the vice is a local vice is a local vice in the vice in the component vice is a local vice in the vice in the component vice is a local vice in the component vice is a local vice is a local vice in the component vice is a local vice is local vice is a local vice is a local vice is a local vice
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are less successful in winning Olympic medals as a part of the Olympic Team are struggling with greater problems accessing	Regionals reflect diverse viewports on the challenges fixed by tess successful PVFs in successing fixed, and the potential calries for the distance. The second diverse diverse and advance of the distance of the second diverse and to consider views for second diverse diverse and successful ad pockets the second diverse diverse and successful the diseitigement of a web range of govers.	NP2 actroachidged that decisions on fund allocation are often based on sports performance and psoular by after that to their simplify instance, they actioned against helping double of their statistical statistical statis	 HT2.1 mass other spacet, you say VMB, just har a general with these minosterial adoldse, which may not be based directly on the result, athough the result is a large per of all because the whole agrothem supported directly of the large per of all because the whole agrothem support of height adoldse minosterial adoldse, which may not be based directly on the result, athough the sagether in the IZE because the whole agrothem support of height adoldse minosterial adoldse, which may not be based directly on the result, athough the sagether in the IZE because the whole agrothem support. The many network is the sagether in the IZE because the whole adoldse and the sagether in the IZE because the whole adoldse and the sagether in the IZE because the whole adold the sagether in the IZE because the whole adold the sagether in the IZE because the sade the IZE because the IZE becaus
		WE outlined the Polish Ministry of Spirit and Tourism algorithm, which primarily ferent successful PMIs based on sports results and popularity. They mentioned that some funds can be allocated to best successful extraits based in the access MR and bet that based on the successful entrained and predict index financing and company. which primarily controlled to sport-for-al metric index financing performance endowers.	had income the they will. Not income the they will Not Occupant, the many types in a payments that takes into account varies of others, but the many types in a payments that takes into account varies of others, but the many types is a payments that takes into account varies of others, but the many types is a payments that takes into account varies of others, but the many types is a payments that takes into account varies of others, but the many types is a payments that takes into account varies of others, but the many types is a payments that takes into account varies of others, but the many types is a payments that takes into account varies of the payments is a payments. These is a single account of the many types is a payment takes in the payment of the many types is a payment takes in the payment of the many types is a payment takes in the payment of the many types is a payment takes takes in the payment of the many types is a payment takes in the payment of the many types is a payment takes in the payment of the many types is a payment takes in the payment of the many types is a payment takes in the payment of the many types is a payment takes in the payment of the many types is a payment takes in the payment of the many types is a payment takes in the payment of the many types is a payment takes in the payment of the many types is a payment take in the payment of the many takes in the payment takes in the payment takes in the payment of the many takes in the payment ta
		competitive advantage to the most successful TMFs. Mice Mahalined the financial influence of the popularity of certain sports and here Olympic mediation in rather decodings can attract higher evenencing, leading to additional familiar, thereare, NTG catalined that facculty only on a fires sports cauld limit the overall viewening of sports.	The first accessing spurptions, from prevention is prevention to the branching descend of accessing of accessing accessing spurption and the spectra accessing accesoing accessing accessing accessi
c) Arounding to 56 pointings, the Of Anapones refers of the Ords are detailed in these with the the process of the protect recess, grang means to proceed the process indefined entropy in a data and the proceed in proceed resources by no the bits for additional database of the factor means to you to be the bits of the order of the proceed resources by no the bits for bits of the proceed in proceed resources by no the bits for bits of the proceed in the means of the proceed and the process of the process where work, RVC is used the process of where and these public process of the process of the process where the RVC.		NI is commended treating at gener sequely and avoing compercision of PMY. They seguence provides a sequence of the sequence of PMI and PMI	Mp: 1: dotten they may how a grader importance in these programments, may be in this detectors to AC, for example, let standing to be addeted on the soft of the standing of the soft of t
		W3 stressed the importance of solicitrity and supporting those with the greatest needs as per the OS periodisk. They suggested allocating OS (solis to animhers with one close to success) but need are not as the second stress of the second stress of the second stress. H2 solic proposed considering costs economic factors to ensure fair sopport.	Mit Trom te defension of the Organizational solution to table (1, 1) is not that the table graging that is most in need shade be covered by this co-flowmere. Mit is in ordinal the table yaberboard, it not support the parameters is apport that parameters in a support to table parameters. The table is apported to parameters is apported to parameters in the support to parameters in the support to parameters. The table is apported to parameters is apported to parameters in the support to parameters in the s
	how the principle of supporting those with the greatest needs should be applied to the distribution of OS funds for PNs. The experts discussed the potential impact on leveling the giving field, promoting, development, and ensuring a diverse and competitive landscape within the NDC.	NF4 recommended allocating C5 funds to underfunded PMs that are strong to compete at the	The memory of course with a titre hold be a charact here for this equitable policy, rist, it must be it are a big charact for such a development, this approach to be exercised. Nex Young important have, Well properties strategy and well A, pay loway, the PCC Executive Board board is not to controls there free features. The requires were goald approximation of the strategy and payments to design one used west annuelly the provide participation of the strategies. The requires are provided by the strategy and payments to design one used west annuelly the provided by t
		Okmpist, regardises of whether may we meakly. They also suggested supporting new Omyce sports in all suppopular years in a control of any off strenges they sounded in autority of OS. Note on surfaceing the financial gap between underfloaded and successful PMS.	Fig. This is one thing will be other in all below, dicease, you can alway this alway anti-y, about those yours that are two budget. Nor-Anded in our rystem will there is a hold graging of the other is alway budget. They is a hold graging of the other is alway budget they have been been used. The other is alway budget they have been been used always this is always that is always that is always that the other is always that is always that the other is always that th
		MS proposed allocating 05 funds to new Ohympic sports and promoting gender equality in funding https://www.coc.edu/of for an equality-based mechanism to support MPS straugility with financial insuress. MS emphasized that these funds should help broaden the spectrum of PRIs participating in the Ohympic Game.	In the many of factors on them sees (hower sends the series) consoler end." (19) The Viscolal factors which consists priority and consone intergraps promising sport." (19) The second series consoleration of the Marcel and Berneral (19) The second series consoleration of the Marcel and Berneral (19) The second series consoleration of the Marcel and Berneral (19) The Second series consoleration of the Marcel and Berneral (19) The Second series consoleration of the Marcel and Berneral (19) The Second series consoleration of the Marcel and Berneral (19) The Second series consoleration of the Marcel and Berneral (19) The Second series consoleration of the Marcel and Berneral (19) The Second second Berneral and and Berneral (19) the Second Seco
		We reprint the importance of using OS funds to support MMs that loss the chance to develop and improve therm ports performance. They wanned against a strategy that focuse only on a fee strateg that, is it could lead as lost of developer and ended vecentralis for HOSC. HOS diversel bala undefinded MMs would value and appreciate OS lands more than the most successful ones.	Net: "Only contact, include a back the support for these ands, due to local if holds, are valued as devolved, because in my contex the party of the holds hyperic Committee Committee Contact in a party contact in a party contact in the party of the holds of the party of the halds of the holds of the holds of the party of the holds of the h

Priority	Recommendation	Action	Resources	Timescales	CSF
		1. Establish a dedicated	Time		1. Engagement
Involve key 5 stakeholders and treat them fairly.	communication platform.	IT Software		of stakeholders	
	Involvo kov	2. Conduct workshops and	&	Oct. 2023	2. Desirability
	seminars to disseminate	Hardware	001. 2023	of the research	
	research insights.	Working	– Jan. 2024	results	
	treat them failing.	3. Call for PNFs candidates to	space	Jan. 2024	3. Proper
		participate in the POC OS	PNF & POC		selection of
		Comm.	employees		candidates
		4. Establish the POC OS	Time		4. Will and
		Commission within the POC	Legal		favorability of
		Board.	advisory		the POC Board
		5. Present conclusions from	Finances		5. The
		workshops and seminars during	Board	Jan. 2024	desirability of
4	Implement equity in		meeting	_	the workshops
	OS funds allocation.	the first commission meeting.	Working	Mar. 2024	and seminars
		6. Invite governmental	space		insights
		representatives and sports	PNF, POC,		6. Involvement
		experts to participate in	Gov.		of government
		subsequent meetings.	employees		and external
			& experts		experts
		7. Formulate the final version of	Time		7. Agreement
		the OS strategy at the POC OS	POC		and satisfaction
		Commission based on solidarity	Executive		of POC OS
	Preserve solidarity	principles.	Board	Mar. 2024	commission
3	principles in OS	8. Present the strategy for	Meeting	-	members
	funds allocation.	approval to the POC Ex. Board.	Working	May 2024	8. Approval of Ex. Board
		9. Seek final approval from the	space POC Board		9. Willingness
		POC Board.	Meeting		of POC Board
			_		
		10. Invite PNFs to submit high-	Time PNFs		10. Quality of the submitted
		impact projects for the next OS	employees		projects
		quadrennial.	External		11. Common
		11. Review PNFs' project	partners of		agreement of
		proposals within the POC OS	the	May 2024	POC OS
2	Provide effective OS	Commission, allocating	projects	, _	Commission
funds allocation	funds allocation.	maximum funds.	Working	Sep. 2024	12. Board
		12. Select and support PNF	space	-	agreement in
		projects based on the	POC Board		the voting
		recommendation of the POC	meeting		process
			Ŭ		
		Board.			
	Distribute OS funds according to good governance	13. Provide guidance to PNFs	Time		13. PNFs ability
		during application process.	POC &		for
		14. Monitor the progress of PNF	PNFs		improvements
		projects, reporting on	employees	Oct. 2024	14 Dalia (
1		completed initiatives.	Project	-	14. Delivery of
	principles.	15. Evaluate PNFs' efforts and	Mgmt.	Nov. 2028	the projects.
	principies.	offer training to enhance project	advisory		15. PNFs
			Audit		willingness to
		quality.			evaluate

APPENDIX 7: Comprehensive action plan framework for the project results implementation

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