FIFA
GOVERNANCE REPORT 2017
FIFA Activity Report 2017

Key decisions by the FIFA Congress and the FIFA Council
A newly expanded FIFA World Cup and improved bidding regulations for FIFA's flagship tournament – two major changes passed in 2017

Long-time competitor, first-time host
Football comes to the fore as Russia puts on a fine show for the FIFA Confederations Cup and the Final Draw for the FIFA World Cup™

New technology on and off the pitch
In-competition trialling of video assistant referees – minimum interference for maximum benefit

FIFA Forward continues to take shape
The programme moves to pitches, technical centres and stadiums, as member association projects get off the ground

FIFA listens
The organisation opens its ears to voices from every corner of the footballing world through the Executive Football Summits, the Football Stakeholders Committee and the Legends Think Tank

FIFA Financial Report 2017

Enduring revenue growth
98% of budget revenue signed by the end of 2017: FIFA is on track to exceed the target of the 2015-2018 financial cycle

Expenses well under control
In 2017, savings against budget totalled USD 180 million thanks to cost containment measures

Solid financial result supports further football development
Successful sales and effective operations delivered a result before taxes and financial result of USD 300 million over budget, ensuring sufficient financial resources for football development

Healthy and sustainable financial position
65% of total assets were in the form of cash and cash equivalents, and financial assets

Promising outlook for the 2019-2022 cycle
The 2019-2022 budget foresees strong revenue growth on the basis of 70% signed contracts, and increased direct investment in football through the FIFA Forward Programme

FIFA Governance Report 2017

Greater transparency across the organisation
Accountability and transparency are key principles of FIFA 2.0 – and 2017 saw FIFA continue to build a more open and approachable institution

Improved funding oversight
Central reviews of 73 member associations and four confederations – with more to follow in 2018

Pioneering work in human rights
The launch of FIFA’s Human Rights Policy, the first of its kind in global sport, and the FIFA Human Rights Advisory Board

A better bidding process for the FIFA World Cup™
Transparent, objective, inclusive and sustainable – new rules for 2026

A continued focus on compliance
A new FIFA Code of Conduct and FIFA's first-ever Compliance Summit – two major new initiatives in 2017
Nelson Semedo prepares to take a throw-in during Portugal’s match against New Zealand at the FIFA Confederations Cup 2017.
We have an exciting year ahead of us in football, with the FIFA World Cup™ kicking off in Moscow in June. I am looking forward to a very successful event and year for FIFA!

The year that precedes a FIFA World Cup is, inevitably, one in which we make significant achievements. After all, it is the time when the most prestigious single-sport event on the planet takes firm shape with the draw for the group stage, which took place in Moscow in December 2017.

After laying the foundations of the new FIFA with the statutory reforms of 2016, and having adopted a clear blueprint with “FIFA 2.0: The Vision for the Future”, FIFA was faced with a new challenge in 2017: to strengthen good governance principles across all levels and divisions of the organisation.

It is gratifying to look back at 2017 and identify it as the year in which open dialogue became a staple part of FIFA’s decision-making processes. A year when our Football Stakeholders Committee worked on a groundbreaking and wide-ranging agreement with FIFPro, and when we enhanced our platforms to discuss the future of the game: the FIFA Executive Football Summits, with the 211 member associations, and the Think Tanks, with the FIFA Legends.

Exchanging ideas and sharing best practices is FIFA’s way of governing the game of football, and is also our preferred style of interaction with key stakeholders. A good example of this is the memorandum of understanding that is due to be signed this year between FIFA and the Council of Europe: a document that crystallises the desire to collaborate in the fight against doping, violence and match-fixing, as well as on good governance and human rights.

In 2017, the Human Rights Advisory Board – an independent body composed of international experts from the United Nations, trade unions, civil society and business – published its first report on FIFA. The document contains recognition of our continued improvement and details areas in which we can make further progress, which we are of course glad to listen to and take into account.

That is exactly how FIFA must be: a strong, well-governed, transparent and open institution. The custodian of the most popular sport there is – in fact, one of the world’s most inclusive cultural and human activities – cannot sit in isolation and hope to share the passion of millions of fans as it pleases. And I am glad to see how, in 2017, we strengthened our governance mechanisms so that we can continue our focus on developing football around the world.

Yours in football,

Gianni Infantino
FIFA President
FIFA is in the midst of a key transformation. The truly defining trait of an organisation’s commitment to change lies in its openness to submit itself to scrutiny, both internally and externally. FIFA’s approach over the course of 2017 was one of an institution committed to conducting ethical business and building sound governance practices: an institution working to create processes and procedures that will further ensure that its activities are fit for purpose and conducted with a high level of integrity. As FIFA proceeds with this ongoing transformation, the Audit and Compliance Committee is playing a vital oversight role in the process.

A key component of the Audit and Compliance Committee’s mandate, as stipulated in the FIFA Statutes, is to oversee the distribution and flow of development funds. The progress made in this area since the introduction of the FIFA Forward Programme is significant, and is also presented by concrete figures. In 2016, when activities conducted in 2015 were reviewed, development projects from 40 member associations and confederations were the subject of in-depth central independent reviews overseen by the committee. The number of such reviews increased to 73 member associations and four confederations in 2017, and FIFA will substantially increase the number of member associations undergoing central reviews in 2018.

In 2017, FIFA was highly focused and engaged in helping member associations to become compliant with FIFA regulations. Supported by the Audit and Compliance Committee, the FIFA administration worked to provide much-needed development funding while also ensuring that appropriate controls were in place. By doing so, FIFA supports its members in two ways: by providing expertise to help them strengthen their controls, and by allowing them to carry on developing football. The administration as a whole is intent on ensuring that FIFA’s activities are conducted with integrity.

The role of the Audit and Compliance Committee is significant in the process of safeguarding the integrity of the organisation in its most critical areas – from the bidding process of the FIFA World Cup, defining compensation policy and enhancing the control environment framework to the distribution of development funds. In those areas, the committee ensured the continued implementation of the necessary changes and encouraged management to adopt all of the required measures in a timely manner.

The achievements of 2017 are a strong testament to FIFA’s dedication to acting ethically, and underscore the importance of the Audit and Compliance Committee as an oversight body. The independence of the committee is vital not only for the institution but also for the reputation of football globally.

Tomaž Vesel
Chairperson, FIFA Audit and Compliance Committee
As I enter the second year of my assignment with FIFA, I cannot help but be thrilled by the outstanding results achieved by world football’s governing body. Since I joined in June 2016, it has been a bumpy journey but also an exciting one. Today, I can say that we are all working diligently to re-establish the reputation of FIFA, and are well aware that the next steps we take as an organisation will be just as important as we continue our reforms. I want all of our stakeholders to know that we will continue to strive to promote positive change in the world of football.

In 2017, FIFA continued the work it started the previous year to build and improve our organisation. With technology becoming an increasingly important aspect of the game, FIFA created a dedicated department to supervise the use and implementation of video assistant referees (VARs). Further, with the organisation abiding by a strict commitment to transparency, we adopted a cutting-edge resource planning tool that has streamlined our processes and helped us control our expenditure efficiently and responsibly.

The cornerstone of any world-class institution is the message conveyed from the top, and the words of our President at the Congress in May 2017 could not have been clearer: “If there is anyone in this room or outside of this room who still thinks that he can enrich himself, that he can abuse football, I have one clear and strong message to tell him: leave, leave football, and leave football now – we don’t want you.” This message continues to resonate and inspire all of us to continue building a stronger, open and much more trusted institution, not only within FIFA but also within our member associations and the confederations. For example, in 2017 FIFA organised its first Compliance Summit at the Home of FIFA in Zurich, bringing together football colleagues from member associations and confederations to share best practices on compliance and risk management.

The FIFA administration’s diligent work and dedication in 2017 helped bring to fruition a few key pledges made by the President when he was elected. The FIFA Forward Programme further strengthened the member associations through an unprecedented level of investment in football development projects, changing the lives of people across the six confederations, while at the same time increasing the financial oversight at 73 member associations and four confederations via central reviews. As a result of the tireless efforts of the cross-divisional team that worked on the bidding process for the FIFA World Cup™, we issued a set of regulations that will ensure that the selection process of the venue of the 2026 FIFA World Cup™ edition is transparent, objective and unbiased. And by bolstering our Compliance Division, we achieved all of this while improving our internal control environment across the organisation.

The results are there to see: a results-oriented, more open and much more trusted institution. FIFA is becoming what it should be as the guardian of the planet’s most prestigious sport: a role model and a facilitator whose feats in the field of good governance serve as an example to the confederations, member associations and indeed, the whole football community. Quite a change from a few short years ago.

Yours sincerely,

Fatma Samoura
FIFA Secretary General
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Cristiano Ronaldo celebrates after scoring the only goal of the game as Real Madrid beat Grêmio to win the FIFA Club World Cup 2017.
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FIFA 2.0: IMPLEMENTING THE VISION
FIFA at a glance
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- FIFA Forward invests in the global game
- The launch of the FIFA Foundation
- FIFA’s first compliance summit
- A new FIFA code of conduct
- FIFA executive football summits
- Excellent progress towards the 2018 FIFA World Cup™
- 77 independent central reviews
- FIFA’s first-ever human rights board and report
- A new bidding process for the 2026 FIFA World Cup™
FIFA tournaments in 2017

FIFA CLUB WORLD CUP 6-16 December 2017

FIFA BEACH SOCCER WORLD CUP 27 April – 7 May 2017

FIFA U-20 WORLD CUP 20 May – 11 June 2017

FIFA U-17 WORLD CUP 6-28 October 2017

FIFA CONFEDERATIONS CUP 17 June – 2 July 2017

FIFA U-17 WORLD CUP INDIA 2017

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“If there is anyone in this room or outside of this room who still thinks that he can enrich himself, that he can abuse football, I have one clear and strong message to tell him: leave, leave football, and leave football now – we don’t want you.”

GIANNI INFANTINO
FIFA President
67th FIFA Congress, May 2017

FIFA 2.0

In line with the FIFA 2.0 vision to build a stronger and more accountable institution, FIFA’s governance structure was enhanced and improved in 2017.

Following the implementation of the revised FIFA Statutes, the creation of a new committee structure and a new Compliance Division, and the introduction of other reforms from 2016, all of which were detailed in the FIFA Governance Report 2016, FIFA has established a sound governance structure. In addition, the new FIFA Control Environment Directives, approved by the Audit and Compliance Committee and enacted in December 2017, were introduced to govern the organisation of the FIFA administration’s risk control processes. The directives regulate the administration’s powers, duties and responsibilities relating to best-practice governance, in accordance with the FIFA Statutes and the relevant FIFA regulations and directives.
FIFA GOVERNANCE REPORT 2017

FIFA 2.0: IMPLEMENTING THE VISION

New internal control framework

New Harmonisation of Processes Programme
FIFA’s new Harmonisation of Processes Programme was launched in January 2017. Designed to align with FIFA 2.0’s objectives to build a stronger institution, the programme aims to make FIFA’s business processes leaner, more technologically advanced and more responsive through the implementation of an enterprise resource planning (ERP) solution, which allows for an integrated business-process framework. The central feature is a shared database that supports multiple functions used by different business units, ultimately improving the capacity for reporting and process automation.

The programme’s first major milestone in January 2018 focused on the introduction of a new procure-to-pay process. To prepare for this milestone, more than 40 workshops took place across the organisation between April and August 2017 to map existing business processes. From August to December 2017, the programme team then prepared for the implementation of the system based on the new process.

Further improvements to FIFA’s internal processes and tools will continue throughout 2018 and 2019. As FIFA strives to build a stronger institution, the Harmonisation of Processes Programme will further support and strengthen the way that FIFA does business.

New internal control system
While implementing the ERP system, FIFA took the opportunity to initiate a general review of its internal control system (ICS), with the focus on financial objectives and risks. In order to ensure the high quality of FIFA’s ICS and an appropriate coverage of the company’s material risks, FIFA invested further in staffing.

New donation directives
FIFA’s vision, influence and global reach are such that the organisation is honour-bound to have a powerful voice in the areas of social responsibility and philanthropy. FIFA takes this responsibility to maximise football’s community impact seriously, and has put in place robust processes to support communities in need in the longer term, as well as in emergency situations. Over recent years, financial grants and charitable donations of football equipment have also benefited non-profit organisations around the world, as well as communities affected by natural, humanitarian and man-made disasters.
While promoting and pursuing FIFA’s statutory objectives of (see art. 2 of the FIFA Statutes), the Secretary General endorsed the Directives on Financial Grants, Non-Commercial Financial Support and Charitable Donations by the FIFA President and the FIFA Secretary General (“Donation Directives”) in April 2017.

The Donation Directives are designed to centralise and streamline the way FIFA donates funds to charitable organisations in order to ensure that all donations are FIFA- and football activity-related, as well as consistent with FIFA’s values. All donations must now be sponsored by either the President or the Secretary General, each of whom has the same annual budget to distribute. The Donation Directives also contain criteria that charitable organisations receiving funds must meet, thresholds for donations, and rules about both the approval process and the need for organisations to report back on their use of the funds.

New FIFA Foundation
Approved in 2017, the FIFA Foundation provides a solid legal and institutional basis for FIFA’s social development initiatives. It institutionalises the commitment by the FIFA Legends to engage in such activities and act as promoters of FIFA’s aims and objectives related to social development.

The foundation is planned to be operational by mid-2018.

New related-party procedures
To build a stronger institution in line with the vision of FIFA 2.0, it is essential that conflicts of interest are identified and managed appropriately. FIFA has established a set of internal processes to ensure that any such potential conflicts of interest are swiftly identified, which include:

- annual declarations by FIFA employees, the FIFA management and Council members of potential related-party transactions;
- eligibility reviews of Council members and the Secretary General; and
- assessments of procurement processes relating to any potential conflicts of interest with suppliers.

Related-party disclosures by Council members are managed by the Governance Committee (see pages 39 and 53).

The 2017 edition of the FIFA Code of Conduct (see page 18) emphasises the importance of identifying potential conflicts of interest. FIFA team members are required to identify, report and escalate any such potential conflicts of interest to their line manager(s) and to the FIFA Compliance Division, as well as in an annual disclosure.
Compliance

In the FIFA Governance Report 2016, FIFA communicated its aspiration to become a leader in ethics and compliance in international sport, and to work tirelessly to create a best-in-class transparent and accountable organisation.

To help achieve these ambitions, FIFA’s Compliance Division focused on attracting qualified staff with significant experience in compliance. The FIFA compliance programme has also been enhanced and extended in the last 12 months, and some of the key updates are highlighted in this section.

A new FIFA Code of Conduct
FIFA’s compliance aspirations and the ambitions set out in FIFA 2.0 required a revised Code of Conduct, which should be:
• easy to understand and relevant for all FIFA employees;
• tailor-made for the football community; and
• a clear definition of FIFA’s key values.

In preparation for the creation of this new code, FIFA created a Code of Conduct ambassador workgroup, and tested certain values via online surveys.

Launched in December 2017, the resulting FIFA Code of Conduct is a navigation tool specifically designed to guide daily decisions regarding FIFA and football. The code conveys FIFA’s and its employees’ responsibilities for compliance via a number of rules and policies, but it also goes well beyond that by placing those obligations within the context of FIFA’s values and commitment to conducting business with integrity. The code also defines FIFA’s core values, which are aligned with its organisational goals.

Compliance risk assessment
To better identify FIFA’s compliance needs, FIFA has revised and enhanced its risk assessment process to embed compliance risk mitigation into the organisation’s day-to-day activities.

Monitoring and testing
FIFA operates in all countries of the globe, and certain countries, individuals and international organisations may have restrictions on transactions that are commonly referred to as “sanctions” or “embargoes”. Many of these restrictions are derived from international agreements and treaties, such as United Nations Security Council (UNSC) resolutions, or are based on national laws.

As an example of monitoring and testing, FIFA has put in place a programme to manage such risks accordingly, and to undertake risk-based screening of parties with regard to relevant economic sanctions and reputational risks.

Support and guidance
Working closely with its internal stakeholders, the FIFA Compliance Division aspires to ensure that zero tolerance towards wrongdoing is the norm across the organisation. During 2017, this aspiration extended to providing active support both in the development of the Guide to the Bidding Process for the 2026 FIFA World Cup™ (see page 21) and in the central review of development funding and related actions.
First Compliance Summit
FIFA organised its first Compliance Summit at the Home of FIFA in Zurich on 18-19 October 2017. Football colleagues from member associations and confederations around the world gathered with members of the FIFA Compliance Division team and discussed how to share best practices on compliance and risk management within the world of football associations. In order to gather lessons learned and improve the 2018 Compliance Summit, all participants were invited to take part in a survey, which revealed that 89 per cent of attendees rated their overall impression of the event as “good” or “very good” – particularly for professional networking and the sharing of best practices among football compliance colleagues.

FIFA Risk Panel
In 2017, FIFA focused on finalising processes and procedures to assist with risk management across the organisation. As part of this work, FIFA has created the FIFA Risk Panel to consider, evaluate and focus on mitigating actions for key enterprise risks.

Comprising the Chief Legal and Integrity Officer, the Chief Financial Officer and the Chief Compliance Officer, thus ensuring that chief officers with different areas of expertise are represented (others are added on an ad hoc basis), the FIFA Risk Panel meets and reports quarterly to the Secretary General and annually to the Audit and Compliance Committee.
As part of its sound governance structure and ambition to build a stronger institution, FIFA has put in place a number of reporting tools to allow individuals to report and escalate possible issues. Two such tools are detailed below.

**FIFA ombudspersons**

In early 2017, FIFA introduced independent mediators – ombudspersons – to support FIFA employees and mediate in situations of potential or actual conflict between employees and FIFA on topics such as mobbing, harassment, discrimination and inadequate working conditions.

The two ombudspersons, one female and one male, are Swiss-based lawyers who speak the four FIFA languages. FIFA employees were informed of the new ombudspersons by FIFA Human Resources and the FIFA Intranet channel, and had an opportunity to meet them at a staff lunch event. They may contact the ombudspersons via phone, email or in person, and confidentiality and anonymity (if requested) are guaranteed.

The ombudspersons provide regular reports to FIFA, keeping the organisation aware of ongoing issues and, if possible, allowing it to take active steps to prevent them in the future.

**Whistleblower reporting mechanism**

FIFA’s regulatory framework is intended to ensure that all statutory rules, rules of conduct and internal guidelines are respected and followed. In this context, and in particular as a measure to aid prevention, FIFA has issued the FIFA Code of Conduct and the FIFA Code of Ethics, containing standards for legal and ethical behaviour that should be considered and complied with at all times.

FIFA has set up a mechanism through which inappropriate behaviour and regulatory infringements may be reported to FIFA by employees, persons bound by the FIFA Code of Ethics, and others. The system is meant solely for potential violations that fall under the jurisdiction of FIFA, as opposed to the jurisdiction of a local entity, such as a confederation or association. FIFA’s jurisdiction encompasses misconduct that:

- relates to match manipulation;
- occurs in or affects more than one confederation, so it cannot be addressed adequately by a single confederation; or
- would ordinarily be addressed by a confederation or association but, under the particular facts at issue, has not been or is unlikely to be dealt with appropriately at that level.

FIFA does not tolerate retaliation against individuals who report violations in good faith. Retaliation includes adverse action taken against individuals who report violations or acts of misconduct.

The highly secure communication platform is administered by an external specialist in the secure and confidential handling of sensitive information.

FIFA employees are able to access the whistleblower system online at www.bkms-system.net/FIFA or through a link on the FIFA intranet channel 24 hours a day, and it takes as little as two minutes to submit an anonymous report. All information will be handled promptly and treated in confidence under the applicable laws and regulations.
2026 FIFA World Cup™: a new bidding process

The FIFA World Cup™ is football’s most coveted prize and, as such, the decision-making process to determine the host(s) of the tournament must be as broad and open as possible. FIFA has developed a process through which bids are evaluated by significantly improving the assessment mechanisms in place to select the tournament host.

Transparent
Every step of the bidding process is open to the public. The bid book content and the hosting requirements are all publicly available, as will be the evaluation reports for each candidature.

Objective
The assessment of FIFA’s new 2026 Bid Evaluation Task Force will be guided by clear and objective criteria. An independent auditor will observe both the bid evaluation process and the undertakings of the task force.

Inclusive
For the first time, the FIFA Congress – the organisation’s supreme legislative body, comprising representatives of all 211 member associations – will have a final vote on the host nation at the 68th FIFA Congress in Moscow on 12-13 June 2018.

Sustainable
FIFA is fully committed to conducting its activities in connection with hosting the FIFA World Cup based on sustainable event management principles, and to respecting and promoting international human rights and labour standards.

The 2026 Bid Evaluation Task Force will be responsible for preparing an evaluation report assessing each bid, consisting of three key components:

Compliance assessment
An assessment of the level of compliance of each bid with the requirements of the bidding process, FIFA’s hosting document templates and the hosting requirements for the competition.

Risk assessment
An assessment of the risks and benefits of each bid, including adverse human rights impacts in connection with hosting the competition, and a cost and revenue projection.

Technical assessment
A technical assessment of each bid, covering the key infrastructural and commercial components necessary to stage a successful FIFA World Cup.

Qualified bids will be submitted for evaluation by the FIFA Council, which will then shortlist bids that qualify for final voting by the FIFA Congress.
Diversity and anti-discrimination
The FIFA Confederations Cup 2017 featured two anti-discrimination firsts at a FIFA tournament: a new three-step procedure gave referees the authority to stop, suspend and ultimately abandon a match in the event of discriminatory behaviour; and trained observers were deployed at all matches to monitor fans’ behaviour for discriminatory acts. The FIFA Confederations Cup 2017 also featured the annual FIFA Anti-Discrimination Days: the semi-finals featured a special pre-match protocol, involving both teams and referees, designed to demonstrate the unequivocal message that there is no place for racism and discrimination in football.

FIFA also concluded a successful first run of its Anti-Discrimination Monitoring System at FIFA World Cup qualifiers, assessing all 871 matches and deploying trained observers at 177 matches with a higher risk of discriminatory incidents. Implemented in collaboration with the Fare network, an organisation with a long track record of combating discrimination in football, the programme has helped to facilitate the work of FIFA’s disciplinary bodies and has also led to new local projects promoting diversity and fighting discrimination in football.

In November, FIFA crowned Soccer Without Borders, an organisation that uses football to build the confidence of young refugees arriving in the USA, with the FIFA Diversity Award 2017.

Human rights
Safeguarding human and labour rights is of key importance to FIFA. The year 2017 saw the publication of FIFA’s Human Rights Policy, the first of its kind in the world of sport, and the first two meetings of FIFA’s Human Rights Advisory Board, created by the FIFA President in 2017. Composed of international experts from the United Nations, trade unions, civil society and business, the board gives advice on all issues it considers relevant for the implementation of FIFA’s human rights
responsibilities, and published its first comprehensive report and recommendations in October 2017.

In Russia, FIFA and the Local Organising Committee (LOC) continued to monitor the working conditions of stadium construction workers in collaboration with international and Russian trade unions on a quarterly basis. In 2017, each of the ten stadiums under construction was visited four times by monitoring teams, who inspected the sites, reviewed documentation, followed up on critical issues, interviewed workers and provided training to construction supervisors on different aspects of decent working conditions. These monitoring visits help FIFA and the LOC to identify compliance gaps and develop adequate measures to ensure decent working conditions for the workers, and allow the monitoring teams to raise awareness of decent working conditions among construction staff and directly assist the companies in mitigating the identified risks.

In Qatar, FIFA continued its close collaboration with the local Supreme Committee for Delivery and Legacy and witnessed the further strengthening of the workers’ welfare system. The year also saw the first evaluation report by the independent auditor Impactt, and the Qatari government’s commitment to align the country’s laws and practices with the international labour standards of the International Labour Organization (ILO). In a November 2017 report, the ILO commended measures taken by the LOC to improve the level of workers’ care in construction projects for the 2022 FIFA World Cup.

In October 2017, FIFA published new human rights requirements as part of the bidding and host selection process for the 2026 FIFA World Cup. Developed over the past two years in collaboration with the Human Rights Advisory Board and key stakeholders around the world, these new requirements will significantly enhance FIFA’s leverage in ensuring respect for human rights at future tournaments.
Iceland's women's team, beneficiaries of the FIFA Forward Programme, take on Germany in a FIFA Women's World Cup™ qualifier in October 2017.
FIFA FORWARD DEVELOPMENT PROGRAMME

FIFA Forward Programme

The introduction of FIFA’s Forward Programme was a major breakthrough in the way that development is perceived, organised and implemented – not only in sports but as a project of global dimensions involving multiple legal, financial and regulatory systems of governance.

FIFA FORWARD PROGRAMME

USD 1.079 billion
Forward development funding investment during 2016-2018

Wholly inclusive and equal
211 member associations, 23 regional associations and six confederations all included

Focused development funding
FIFA Forward funding covers both operational needs and tailor-made projects, including infrastructure for men’s, women and youth competitions and funding for travel and equipment

Totally integrated
Development strategy and implementation plan integrated into the contract of agreed objectives, the basis for all development funds released to member associations and confederations

Increased oversight
Member associations are subject to financial oversight – but also receive guidance and support in strengthening financial management, transparency and accountability
Applications for FIFA Forward funding received by FIFA’s Member Associations Division by the end of 2017

1,554

USD 393 MILLION

Funds released to confederations, member associations and zonal/regional associations
Financial governance

FIFA is focusing on streamlining financial operations for a large number of member associations in order to deliver timely, accurate and transparent data on the use of FIFA’s development funds. In addition, a new team within FIFA’s Member Associations Division is now dedicated to ensuring proper and professional financial governance across FIFA’s member associations with regard to areas such as development funds and activities.

Good governance principles

Article 15 of the FIFA Statutes requires member associations’ statutes to comply with principles of good governance, and to contain the following provisions:

- **Neutrality** in matters of politics and religion
- **Avoidance** of conflicts of interest in decision-making
- **Prohibition** of all forms of discrimination
- **Performance** of yearly independent audits of accounts
- **Independence** and avoidance of any form of political interference
- **Regulation** on the imposition of disciplinary measures, including for ethical misconduct
- **Independence** of judicial bodies (separation of powers)
- **Constitution** of legislative bodies in accordance with the principles of representative democracy, taking into account the importance of gender equality in football

FIFA’s member associations are obliged to ratify their statutes in accordance with the requirements of the FIFA Statutes and the FIFA Standard Statutes (art. 14).

In the context of the FIFA Statutes, the FIFA administration has begun defining and issuing specific sets of mandatory and recommended good governance principles for member associations. In addition, the FIFA Standard Statutes are currently being updated to provide a practical tool for member associations, helping to ensure alignment with FIFA’s Statutes.
Funding oversight

Central review reports
In 2017, three independent external providers carried out central reviews of 73 member associations and four confederations, an increase from 40 such reviews in 2016. As a result, action plans and measures regarding the monitoring of funds were agreed with 22 member associations.

In 2018, FIFA will substantially increase the number of central audit reviews of member associations receiving Forward funds, monitoring their development activities and use of the funds received in 2017. These central reviews will again be undertaken by independent providers directly engaged by FIFA after a thorough assessment process, resulting in a full and transparent review of the use of FIFA Forward development funds and allowing FIFA to address any issues early in preparation for the new cycle.
FIFA President Gianni Infantino addresses the 67th FIFA Congress.
HOW FIFA IS ORGANISED

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FIFA’s structure

A major non-governmental organisation (NGO), the Fédération Internationale de Football Association (FIFA) is an association registered in the Commercial Register in accordance with art. 60ff. of the Swiss Civil Code, and is located in Zurich, Switzerland. This section contains information on the roles and responsibilities of the FIFA Council, the FIFA President, the various FIFA committees and FIFA’s administration. More details on all aspects of FIFA’s structure are available at FIFA.com.

The FIFA Congress
The FIFA Congress is the supreme and legislative body of FIFA and is made up of all of the member associations. The Congress assembles every year and performs the following key activities:

• decides whether to admit, suspend or expel a member association;
• amends the Statutes, the Regulations Governing the Application of the Statutes and the Standing Orders of the Congress;
• approves the FIFA Financial and Governance Reports;
• receives the report from the Audit and Compliance Committee;
• approves the financial statements and the budget;
• appoints the auditors;
• elects or dismisses the President;
• elects or dismisses the chairpersons, deputy chairpersons and members of the Audit and Compliance Committee, the Governance Committee and the judicial bodies upon proposal by the Council; and
• votes on the designation of the host country of the final competition of the FIFA World Cup™.

Each member association has one vote in the Congress and is represented by its delegates. Only the member associations present are entitled to vote; voting by proxy or by letter is not permitted.

The FIFA Council decides the venue of the FIFA Congress. In 2017, the Congress was held in Manama, Bahrain on 10-11 May 2017.
The FIFA President

Gianni Infantino was elected as the FIFA President at the Extraordinary Congress on 26 February 2016.

Name  Gianni Infantino
Residence  Zurich, Switzerland
Nationality  Switzerland/Italy

Mr Infantino was born in Switzerland on 23 March 1970. Before joining FIFA, he had worked with UEFA since August 2000, and was appointed as the Director of UEFA’s Legal Affairs and Club Licensing Division in January 2004. He became Deputy General Secretary of UEFA in 2007 and then General Secretary in October 2009. During his time at UEFA, he actively promoted “Financial Fair Play” within the confederation and improved commercial support to smaller national associations. In his early career, Mr Infantino worked as the Secretary General of the International Centre for Sports Studies at the University of Neuchâtel.

Mr Infantino studied law at the University of Fribourg. He is fluent in Italian, French, German and English and also knows Spanish and Arabic.

Gianni Infantino

The President represents FIFA generally. He chairs the Congress and the Council, and coordinates the Council. The President’s duties, powers and responsibilities are based on the applicable FIFA Statutes and regulations, and on rulings and decisions applicable to the President passed by the appropriate FIFA bodies. The President aims to ensure that FIFA’s statutory objectives, mission, strategic direction, policies and values are pursued sustainably, and to foster a positive image of FIFA.

In accordance with and subject to art. 35 of the FIFA Statutes, the President’s specific duties include:
• proposing the guidelines for FIFA’s overall strategy to the Council;
• overseeing and supervising, together with the Council, the implementation by the FIFA administration of the guidelines for FIFA’s overall strategy;
• appraising the Secretary General’s performance; and
• engaging and managing the members of the President’s Executive Office.

The President has no right to vote at the Congress, but he does have one ordinary vote on the Council. The President’s powers and responsibilities are defined in greater detail in the FIFA Governance Regulations, which are publicly available at FIFA.com.
HOW FIFA IS ORGANISED

FIFA around the world

**CONCACAF**
NORTH, CENTRAL AMERICA & CARIBBEAN
member associations **35**

**CONMEBOL**
SOUTH AMERICA
member associations **10**
The FIFA Council

The Council defines FIFA’s mission, strategic direction, policies and values, in particular with regard to the organisation and development of football at worldwide level and all related matters. The Council deals with all matters relating to FIFA that do not fall within the sphere of responsibility of another body, in accordance with the Statutes. The complete list of duties of the FIFA Council is specified in the FIFA Governance Regulations, which are publicly available at FIFA.com.

The FIFA Council consists of:
- the President, elected by the Congress in the year following a FIFA World Cup™;
- eight vice-presidents;
- and
- 28 other members, elected by the member associations at their respective confederation congresses.

The election of Council members is supervised by the Governance Committee. All candidates are subject to comprehensive eligibility and integrity checks conducted by an independent Review Committee. The President and the other members of the Council may serve no more than three four-year terms of office – whether consecutive or not.

Under the FIFA Statutes, the members of each confederation must ensure that they elect at least one female member to the Council. When proposing or appointing chairpersons, deputy chairpersons and other members of judicial bodies and standing committees, the Council must take into account appropriate female representation.

The Council meets at least three times a year in accordance with the FIFA Statutes. During the reporting period, the Council held ordinary meetings on:
- 10 January 2017;
- 9 May 2017; and
### Members of the FIFA Council

<table>
<thead>
<tr>
<th>Role</th>
<th>Name</th>
<th>Nationality</th>
<th>Member since</th>
</tr>
</thead>
<tbody>
<tr>
<td>President</td>
<td>Gianni INFANTINO</td>
<td>Switzerland/Italy</td>
<td>2016</td>
</tr>
<tr>
<td>Senior Vice-President</td>
<td>David CHUNG</td>
<td>Papua New Guinea</td>
<td>2011</td>
</tr>
<tr>
<td>Vice-Presidents</td>
<td>Shk. Salman Bin Ebrahim AL KHALIFA</td>
<td>Bahrain</td>
<td>2013</td>
</tr>
<tr>
<td></td>
<td>David GILL</td>
<td>England</td>
<td>2015</td>
</tr>
<tr>
<td></td>
<td>Alejandro DOMÍNGUEZ</td>
<td>Paraguay</td>
<td>2016</td>
</tr>
<tr>
<td></td>
<td>Victor MONTAGLIANI</td>
<td>Canada</td>
<td>2016</td>
</tr>
<tr>
<td></td>
<td>Aleksander ČEFErin</td>
<td>Slovenia</td>
<td>2016</td>
</tr>
<tr>
<td></td>
<td>AHMAD</td>
<td>Madagascar</td>
<td>2017</td>
</tr>
<tr>
<td></td>
<td>Sándor CSÁNYI</td>
<td>Hungary</td>
<td>2017</td>
</tr>
<tr>
<td>Members</td>
<td>Hany ABO RIDA</td>
<td>Egypt</td>
<td>2009</td>
</tr>
<tr>
<td></td>
<td>Lydia NSEKERA</td>
<td>Burundi</td>
<td>2012</td>
</tr>
<tr>
<td></td>
<td>Sonia BIEN-AIME</td>
<td>Turks and Caicos Islands</td>
<td>2013</td>
</tr>
<tr>
<td></td>
<td>Sunil GULATI</td>
<td>USA</td>
<td>2013</td>
</tr>
<tr>
<td></td>
<td>Tarek BOUCHAMAQUI</td>
<td>Tunisia</td>
<td>2015</td>
</tr>
<tr>
<td></td>
<td>Constant OMARI</td>
<td>Congo DR</td>
<td>2015</td>
</tr>
<tr>
<td></td>
<td>HRH Prince ABDULLAH</td>
<td>Malaysia</td>
<td>2015</td>
</tr>
<tr>
<td></td>
<td>Kohzo TASHIMA</td>
<td>Japan</td>
<td>2015</td>
</tr>
<tr>
<td></td>
<td>Fernando SARNEY</td>
<td>Brazil</td>
<td>2015</td>
</tr>
<tr>
<td></td>
<td>Pedro CHALUJA</td>
<td>Panama</td>
<td>2016</td>
</tr>
<tr>
<td></td>
<td>Luis HERNÁNDEZ</td>
<td>Cuba</td>
<td>2016</td>
</tr>
<tr>
<td></td>
<td>Maria Sol MUÑOZ ALTAMIRANO</td>
<td>Ecuador</td>
<td>2016</td>
</tr>
<tr>
<td></td>
<td>Wilmar VÁLDEZ</td>
<td>Uruguay</td>
<td>2016</td>
</tr>
<tr>
<td></td>
<td>Evelina CHRISTILLIN</td>
<td>Italy</td>
<td>2016</td>
</tr>
<tr>
<td></td>
<td>Lee HARMON</td>
<td>Cook Islands</td>
<td>2016</td>
</tr>
<tr>
<td></td>
<td>Sandra FRUEAN</td>
<td>American Samoa</td>
<td>2016</td>
</tr>
<tr>
<td></td>
<td>Almamy KABELE CAMARA</td>
<td>Guinea</td>
<td>2016</td>
</tr>
<tr>
<td></td>
<td>Kwesi NYANTAKYI</td>
<td>Ghana</td>
<td>2016</td>
</tr>
<tr>
<td></td>
<td>Ramón JESURÚN</td>
<td>Colombia</td>
<td>2016</td>
</tr>
<tr>
<td></td>
<td>Reinhard GRINDEL</td>
<td>Germany</td>
<td>2017</td>
</tr>
<tr>
<td></td>
<td>Costakis KOUTSOKOUMIS</td>
<td>Cyprus</td>
<td>2017</td>
</tr>
<tr>
<td></td>
<td>Dejan SAVICEVIĆ</td>
<td>Montenegro</td>
<td>2017</td>
</tr>
<tr>
<td></td>
<td>Mahfuza AKHTER</td>
<td>Bangladesh</td>
<td>2017</td>
</tr>
<tr>
<td></td>
<td>Mariano V ARANETA, Jr</td>
<td>Philippines</td>
<td>2017</td>
</tr>
<tr>
<td></td>
<td>Mong Gyu CHUNG</td>
<td>Korea Republic</td>
<td>2017</td>
</tr>
<tr>
<td></td>
<td>ZHANG Jian</td>
<td>China PR</td>
<td>2017</td>
</tr>
<tr>
<td></td>
<td>Alexey SOROKIN</td>
<td>Russia</td>
<td>2017</td>
</tr>
<tr>
<td></td>
<td>Fernando GOMES</td>
<td>Portugal</td>
<td>2017</td>
</tr>
</tbody>
</table>

List as of 26 February 2018
FIFA’s committees

FIFA’s governance structure includes a number of standing and independent committees, each of which specialises in a particular area. Depending on the nature of the committee, its members are either elected by the FIFA Congress or appointed by the FIFA Council.

### Standing committees

<table>
<thead>
<tr>
<th>Committee</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governance</td>
<td>Responsible for all governance matters</td>
</tr>
<tr>
<td>Review Committee</td>
<td>Responsible for eligibility checks</td>
</tr>
<tr>
<td>Finance</td>
<td>Responsible for financial and asset management strategy, budgeting, consolidated financial statements, and for policies, rules and guidelines on financial and asset management matters</td>
</tr>
<tr>
<td>Development</td>
<td>Responsible for strategy and budget allocation for FIFA’s global development programmes</td>
</tr>
<tr>
<td>Organising Committee for FIFA Competitions</td>
<td>Responsible for the organisation of all official FIFA competitions in line with the applicable regulations and hosting documents</td>
</tr>
<tr>
<td>Football Stakeholders</td>
<td>Responsible for football matters, in particular for optimising relations between football stakeholders, the structure of the game, and technical development</td>
</tr>
<tr>
<td>Member Associations</td>
<td>Responsible for optimising relations between FIFA and its member associations as well as for ensuring member associations’ compliance with the FIFA Statutes</td>
</tr>
<tr>
<td>Players’ Status</td>
<td>Responsible for monitoring compliance with the Regulations on the Status and Transfer of Players and for the work of the Dispute Resolution Chamber</td>
</tr>
<tr>
<td>Referees</td>
<td>Responsible for the implementation and interpretation of the Laws of the Game, for the referees and assistant referees for FIFA competitions</td>
</tr>
<tr>
<td>Medical</td>
<td>Responsible for all medical aspects of football including the fight against doping</td>
</tr>
</tbody>
</table>

FIFA’s standing committees advise, assist and report to the Council in their respective fields of function. Committee members may at the same time be members of the Council, with the exception of the members of the Governance Committee and the independent members of both the Finance and Development Committees.

The chairperson, deputy chairperson and members of each standing committee are appointed by the Council upon proposal by the member associations, the FIFA President or the confederations. The exceptions are the chairperson, deputy chairperson and members of the Governance Committee, who are elected by the Congress upon proposal by the Council. For more information on the Governance Committee, see page 39.

The Council ensures appropriate female representation on the standing committees.
The chairpersons, deputy chairpersons and members of standing committees serve four-year terms of office, and may be reappointed. They may also be relieved of their duties at any time, although the chairperson, deputy chairperson and members of the Governance Committee may only be relieved of their duties by the Congress.

All chairpersons, deputy chairpersons and members must complete initial compliance training within six months of assuming their positions, and must then complete additional compliance training at least once every two years.

Governance Committee and Review Committee
The Governance Committee is the only FIFA standing committee that is elected by the Congress rather than appointed by the Council. The Governance Committee’s primary duties are to advise and assist the Council on all FIFA governance matters. In particular, the committee monitors material changes to FIFA’s governance and governance-related regulations, as well as the introduction of material new regulations, and may propose such amendments and regulations. The committee also deals with other issues relating to FIFA’s governance, and advises on matters relating to social responsibility, human rights, environmental protection and gender equality.

If no ad-hoc electoral committee is established, the Governance Committee also has special duties with regard to the procedures governing the election of the FIFA President, and appoints observers to monitor the election of FIFA Council members at confederation congresses.

The Review Committee is a sub-committee of the Governance Committee, and is composed of the chairperson, deputy chairperson and one independent member of the Governance Committee. Its responsibilities include conducting eligibility checks and independence reviews, and reviewing related-party declarations submitted by the members of the FIFA Council.

The composition, specific duties and powers of the individual standing committees are stipulated in the FIFA Governance Regulations, which are publicly available at FIFA.com. The current composition of the standing committees is also available at FIFA.com.

Mukul Mudgal
Chairperson, Governance Committee
Mukul Mudgal is a retired Indian judge with wide-ranging experience within the judiciary. He started his career as an advocate at the Supreme Court of India and the Delhi High Court in 1973, was appointed as a judge of the Delhi High Court in 1998, and became the Chief Justice of the Punjab and Haryana High Court in 2009 before retiring in 2011. Mudgal was elected chairperson of the Governance Committee at the 67th FIFA Congress.
Independent committees

The independent committees and their individual members conduct their activities and perform their duties entirely independently – but always in the interests of FIFA and in accordance with its Statutes and regulations.

The chairperson, deputy chairperson and other members of the Audit and Compliance Committee and the three judicial bodies – the Appeal Committee, the Disciplinary Committee and the Ethics Committee – are elected by the Congress to serve four-year terms and may not belong to any other FIFA body, and may serve a maximum of three terms (whether consecutive or not). They may only be relieved of their duties by the Congress.

The composition, specific duties and powers of the Audit and Compliance Committee are stipulated in the FIFA Statutes and, in greater detail, in the FIFA Governance Regulations. The respective compositions, responsibilities and functions of the judicial bodies are stipulated in the FIFA Statutes, the FIFA Disciplinary Code and the FIFA Code of Ethics.
Ethics Committee

The Ethics Committee is primarily responsible for investigating possible infringements of the FIFA Code of Ethics, focusing on conduct that has little or no connection with action on the pitch. It is divided into two chambers, the investigatory chamber and the adjudicatory chamber.

During 2017, the new chairpersons of the two Ethics Committee chambers, María Claudia Rojas and Vassilios Skouris, decided to publish the Report on the Inquiry into the 2018/2022 FIFA World Cup Bidding Process (the so-called “Garcia Report”).

Investigatory chamber

The investigatory chamber investigates possible violations of the FIFA Code of Ethics. It is free to open preliminary proceedings at its own discretion and at any time as well as based on a filed complaint, which may not be challenged. After a preliminary review of the matter, considering the potential ethics rules at stake, the investigatory chamber decides either to disregard the matter or to open a formal investigation and then submit the entire file to the adjudicatory chamber.

During 2017, the investigatory chamber opened 12 formal investigations.

Adjudicatory chamber

The adjudicatory chamber renders decisions based on the findings of the investigatory chamber. When deciding whether to accept or reject proceedings, the chairperson assesses the final report submitted by the investigatory chamber. It can return the report and ask the investigatory chamber either to conduct more investigations or make additions. However, the adjudicatory chamber can also conduct further investigations on its own. In 2017, ten cases were submitted to the adjudicatory chamber, and six have now been decided. Some decisions, which are final and binding, encompassed lifelong bans and monetary sanctions.

Maria Claudia Rojas
Chairperson, Ethics Committee – investigatory chamber

María Claudia Rojas boasts a wealth of legal experience, specialising in international tax law, humanitarian law and human rights, bioethics, and national defence. She has held many senior positions within Colombia’s Council of State: Assistant Magistrate, Counsellor of State, Vice-President and then, from 2014, President. Rojas was elected chairperson of the investigatory chamber of the Ethics Committee at the 67th FIFA Congress.

Vassilios Skouris
Chairperson, Ethics Committee – adjudicatory chamber

Vassilios Skouris has held many public offices during a distinguished legal career, including Greek Minister of the Interior, Director of the Centre of International and European Economic Law in Thessaloniki and President of the Greek Association for European Law. He became a judge at the European Court of Justice in 1999 and, from 2003 to 2015, served as its president. Skouris was elected chairperson of the adjudicatory chamber of the Ethics Committee at the 67th FIFA Congress.
Audit and Compliance Committee

The Audit and Compliance Committee is a key body within FIFA’s governance structure. Its primary duties are to ensure the completeness and reliability of FIFA’s financial accounting, as well as to review the financial statements, the consolidated financial statements and the external auditors’ report.

The Audit and Compliance Committee has an oversight and monitoring function of both the FIFA Council and the FIFA general secretariat. In this capacity, the Audit and Compliance Committee advises, assists and oversees FIFA’s operational, financial and compliance matters, including in particular the investment and flow of development-related funds.

The Compensation Sub-Committee (see below) is a sub-committee of the Audit and Compliance Committee. Like the Audit and Compliance Committee, it is also chaired by Tomaž Vesel.

In 2017, the Audit and Compliance Committee played a significant role in supporting and providing oversight to FIFA in the process of safeguarding the integrity of the organisation in its most critical areas – from the creation of a new internal control framework (see page 16) and the continued growth of the Compliance Division (see page 18) to the creation of a new bidding process for the 2026 FIFA World Cup™ (see page 21) and overseeing the investment of development funds under the FIFA Forward Programme (see pages 24-29).

As part of the FIFA Forward Programme, the Audit and Compliance Committee is overseeing the ongoing, in-depth and independent central audit reviews of FIFA’s member associations (see page 29). In 2017, 73 member associations and four confederations were subject to central reviews. This number will substantially increase in 2018, ensuring the Forward Programme is a success.

Compensation Sub-Committee

The Compensation Sub-Committee, as defined in art. 51 of the FIFA Statutes, was established by the Audit and Compliance Committee, and is a sub-committee of it.

The sub-committee consists of the chairperson of the Audit and Compliance Committee (Tomaž Vesel), the chairperson of the Finance Committee (Alejandro Dominguez) and a third member (Peter Braun), who is jointly appointed by the two chairpersons and must fulfill the independence criteria defined in the FIFA Governance Regulations.

The sub-committee’s main duties are:

- to define and monitor compliance with the Compensation Rules, and the principles and components of the compensation;
- to determine the compensation of the President, the vice-presidents and members of the Council, and the Secretary General;
- to approve the President’s contract, which is signed on behalf of FIFA by the chairperson of the Finance Committee and the Secretary General; and
- to approve the contract of the Secretary General.
Disciplinary Committee

The Disciplinary Committee deals with all proceedings arising from infringements of the FIFA Statutes, the FIFA Disciplinary Code and all other FIFA regulations that do not fall under the jurisdiction of another body in relation to FIFA competitions and concerning doping, match manipulation, international transfer of players and third-party ownership of players’ economic rights.

In 2017, the Disciplinary Committee paid particular attention to the 311 matches in the 2018 FIFA World Cup Russia™ preliminary competition, dealing with all incidents that occurred both on and off the pitch. During the year, the committee opened 1,478 investigations, including more than 200 relating to 2018 FIFA World Cup Russia™ qualifiers played during the year. A total of 670 decisions were passed either by the Disciplinary Committee during its ten meetings, or individually by members of the committee. In addition, more than 100 sanctions for doping and match-manipulation offences decided at national level by member associations and at confederation level were extended to have worldwide effect.

Appeal Committee

The Appeal Committee is composed of a chairperson and a deputy chairperson, both of whom must be qualified to practise law, and 12 additional members. Acting in accordance with the FIFA Disciplinary Code, the Appeal Committee takes decisions in the presence of at least three members, though in certain cases, the chairperson may decide alone.

The committee is responsible for handling appeals against decisions passed by the Disciplinary Committee, which FIFA regulations do not define as final, as well as those taken by the adjudicatory chamber of the Ethics Committee. Appeal Committee decisions are final and binding on all parties concerned. All rights to appeal to the Court of Arbitration for Sport (CAS) are reserved.

In 2017, the committee passed 15 decisions. A total of 37 decisions, 25 taken by the Disciplinary Committee and 12 by the Appeal Committee, were appealed before CAS during the year.
Independence reviews and eligibility checks

Independence reviews
A sub-committee of the Governance Committee, the Review Committee conducts independence reviews in respect of candidates and incumbent members of FIFA’s independent committees (the Audit and Compliance Committee, and the three judicial bodies), as well as the candidates and incumbent members of the standing committees who must fulfil independence criteria (the independent members of the Finance Committee and the Development Committee). Independence reviews with regard to the candidates for and incumbent members of the Governance Committee who must also fulfil independence criteria are conducted by the investigatory chamber of the Ethics Committee. The requirement for these committee members to remain independent results in certain restrictions:

- Independent members of standing committees, and chairpersons, deputy chairpersons and all other members of the Audit and Compliance Committee and judicial bodies, along with their immediate family members, may not serve any other official function in FIFA either during their term or during the four years preceding it.
- In addition, independent members of standing committees and the chairpersons and deputy chairpersons of the Audit and Compliance Committee and judicial bodies, and their immediate family members, may not serve any other official function in a confederation or member association, and are not permitted to have material business relationships with FIFA, a confederation or member association, during the same period designated above.

Eligibility checks
Eligibility checks for candidates and incumbent members of FIFA bodies who are subject to such checks are conducted in accordance with the provisions of Annexe 1 of the FIFA Governance Regulations. The Review Committee conducts eligibility checks in respect of the candidates and incumbent members of the FIFA Council (including the President), the standing committees (except the Governance Committee) and the independent committees, and in respect of the Secretary General. Eligibility checks with regard to the candidates for and incumbent members of the Governance Committee are conducted by the investigatory chamber of the Ethics Committee.
The FIFA administration

FIFA’s general secretariat carries out all competition-related, operative and administrative duties under the direction of the Secretary General, who is the chief executive officer (CEO) of FIFA and is employed by FIFA on the basis of an employment agreement governed by private law.

Art. 36 of the FIFA Statutes defines the roles and responsibilities of the general secretariat, which include:

- organising competitions;
- negotiating, executing and monitoring the performance of all commercial contracts, in line with the strategy defined by the FIFA Council;
- providing administrative support to the standing committees;
- managing FIFA’s day-to-day operations; and
- all other administrative matters necessary for the efficient operation and organisation of FIFA.
The FIFA Secretary General

In accordance with and subject to art. 37 of the FIFA Statutes, the Secretary General is appointed and dismissed by the Council. There are two Deputy Secretaries General, one responsible for football matters and one responsible for administration matters. The Secretary General appoints the managerial staff and the staff in the general secretariat. The detailed duties, powers and responsibilities of the FIFA general secretariat are regulated by the FIFA Governance Regulations, based on the FIFA Statutes.

Fatma Samoura

Fatma Samoura was appointed as Secretary General by the FIFA Council at its meeting on 13 May 2016.

Name Fatma Samoura
Residence Zurich, Switzerland
Nationality Senegal

Ms Samoura was born in Senegal on 9 September 1962. Before joining FIFA, she was a 21-year veteran of United Nations (UN) programmes and the UN’s Resident Humanitarian Coordinator and UNDP Resident Representative in Nigeria. Before this role, she spent eight years in the private sector, working for fertiliser trading company Senchim, a subsidiary of Industries Chimiques du Sénégal. Ms Samoura earned her master’s degree in English and Spanish at the University of Lyon, and she also obtained a post-master’s degree in international relations/international trade from the Institut d’Études Commerciales Supérieures (IECS) in Strasbourg.
FIFA’s subsidiaries

FIFA has subsidiaries in five countries and works with an independent Local Organising Committee in each host country of a FIFA event. In 2017, two of FIFA's subsidiaries, FIFA Early Warning System GmbH and FIFA Transfer Matching System GmbH, were liquidated and this status was registered in the Commercial Register of the Canton of Zurich. In addition, the FIFA Council decided to sell FIFA’s shares in FIFA Beach Soccer S.L., which occurred in late 2017.

The subsidiaries included in the consolidated financial statements are set out in Note 33 of the statements.
The Home of FIFA in Zurich, Switzerland.
GOVERNANCE AND TRANSPARENCY
In line with FIFA’s commitment to both transparency and accountability, this section details the compensation paid to FIFA Council members, the FIFA President, the FIFA Secretary General, and members of FIFA’s committees for the period of 2017.

As defined in art. 51 of the FIFA Statutes, FIFA’s Compensation Sub-Committee is responsible for defining the Compensation Rules and determining the compensation of the President, the vice-presidents and the members of the Council, as well as of the Secretary General. No other parties may define the compensation of these individuals.

The Compensation Sub-Committee convenes as often as necessary. In 2017, the sub-committee covered the following topics:

- the approval of the FIFA’s Compensation, Expenses and Benefits Regulations for Senior Officials, which came into force in March 2017;
- the compensation of the FIFA vice-presidents and other members of the Council, along with the chairpersons, deputy chairpersons and members of the standing and independent committees, and the compensation of independent members;
- clarification of the tax treatment relating to withholding tax and daily allowances in Switzerland; and
- the evaluation and development of incentive plans for variable salary components for the President and the Secretary General for 2018.

The Compensation Sub-Committee approves the contract of the FIFA President, which is signed on behalf of FIFA by the chairperson of the Finance Committee and the Secretary General. The employment contract of the Secretary General is signed on behalf of FIFA by the President and the chairperson of the Finance Committee. It is the Compensation Sub-Committee’s duty to monitor compliance with the compensation rules.

The individual annual compensation of the President, the vice-presidents, the members of the Council, and the Secretary General, as well as the compensation of the chairpersons of the independent committees and standing committees, are published annually.

All figures in this chapter are in US dollars (USD).
Compensation in 2017: FIFA Council members and FIFA management

<table>
<thead>
<tr>
<th>FIFA costs</th>
<th>Without pension contributions (USD)</th>
<th>With pension contributions (USD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>FIFA Council members*</td>
<td>12,505,647</td>
<td>7,654,371</td>
</tr>
<tr>
<td>FIFA management**</td>
<td>12,646,627</td>
<td>14,088,582</td>
</tr>
<tr>
<td>Total</td>
<td>25,152,274</td>
<td>21,742,953</td>
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</tbody>
</table>

* FIFA benefited from a one-time reduction in expenses of USD 4,851,276 in the retirement plan of FIFA Council members due to new regulations that entered into force in 2017.

** This total covers the compensation of the President and the Secretary General, the two Deputy Secretaries General and the nine Division Chief Officers. It also includes separation costs for former members of the FIFA management paid during 2017.

Compensation in 2017: FIFA President and FIFA Secretary General

<table>
<thead>
<tr>
<th>Gianni Infantino</th>
<th>In USD</th>
<th>Fatma Samoura</th>
<th>In USD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross salary</td>
<td>1,529,775</td>
<td>Gross salary</td>
<td>1,334,013</td>
</tr>
<tr>
<td>Flat-rate allowances</td>
<td>24,055</td>
<td>Flat-rate allowances</td>
<td>24,055</td>
</tr>
</tbody>
</table>

The amounts listed above are before taxes payable by the President and the Secretary General. Taxes due on the remuneration paid by FIFA are declared and settled by the President and the Secretary General, whose salaries for 2016 can be found in the previous year's edition of the FIFA Governance Report. In addition to the salaries and allowances paid to the President and Secretary General, FIFA also made the following employer contributions:

FIFA President: USD 103,141 social security contributions, USD 251,077 pension fund contributions, USD 4,749 accident/illness insurance contributions.

FIFA Secretary General: USD 91,223 social security contributions, USD 217,599 pension fund contributions, USD 5,270 accident/illness insurance contributions.
Compensation in 2017: FIFA Council

According to the rules and principles in place for 2017, FIFA Council vice-presidents who are also confederation presidents each receive a fixed net annual compensation of USD 300,000 (USD 300,000 in 2016). FIFA Council vice-presidents who are not confederation presidents and FIFA Council members each receive a fixed net annual compensation of USD 250,000 (reduced from USD 300,000 in 2016). Each member also receives a daily allowance while on duty of USD 250, or USD 150 if FIFA covers breakfast and lunch or dinner.

Under the recently introduced FIFA Compensation, Expenses and Benefits Regulations for Senior Officials (March 2017), FIFA covers the employer’s and employees’ social security contributions. Withholding taxes are no longer paid directly by FIFA to the tax authorities. Instead, Council members receive an additional amount to pay applicable taxes in Switzerland (for the total cost of the FIFA Council, see page 51). FIFA does not cover social security contributions or taxes that may also be due in the Council member’s country of residence.

Compensation in 2017: FIFA committees

In addition to an annual flat-rate compensation paid to chairpersons and deputy chairpersons, members of independent committees and independent members of all committees are granted a daily allowance while on duty of USD 250, or USD 150 if FIFA covers breakfast and lunch or dinner.

The deputy chairpersons of the independent and standing committees each receive an annual remuneration of USD 25,000, paid pro rata calculated on the amount of time each deputy chairperson spent in their role. Members of independent committees and independent members of all other committees receive a fixed net annual compensation of USD 7,000, with the exception of the independent member of the Compensation Sub-Committee, who receives a fixed net annual compensation of USD 25,000.

Members who do not receive annual compensation are granted a daily allowance while on duty of USD 300, or USD 200 if FIFA covers breakfast and lunch or dinner. In addition, the chairpersons and other members of FIFA’s committees may be separately compensated for special assignments given to them by the respective committee. No bonuses of any kind are granted.

The figures below represent the total gross compensation (excluding daily allowances and employees’ social security contributions covered by FIFA) due in 2017. All figures are in US dollars (USD).

INDEPENDENT COMMITTEES
Audit and Compliance Committee
The total costs of FIFA’s Audit and Compliance Committee in 2017 were USD 553,813, which includes daily allowances, travel/transport, accommodation and meals, freelance contractors, translation/interpreting, printed materials, IT hardware/software and communications, legal consultancy and staff-related costs.

Judicial bodies
The total costs in 2017 of FIFA’s judicial bodies amounted to USD 3,452,052, which includes daily allowances, travel/transport, accommodation and meals, freelance contractors, translation/interpreting, printed materials, IT hardware/software and communications, legal consultancy and staff-related costs. The costs were as follows:

- Ethics Committee – adjudicatory chamber: USD 1,059,648.75.
- Ethics Committee – investigatory chamber: USD 1,162,967.66.
- Disciplinary Committee: USD 798,170.16.
- Appeal Committee: USD 431,265.72.
COMMITTEE CHAIRPERSONS

The table below shows, in US dollars (USD), the pro rata net receivables and equivalent annual remuneration in 2017 for the chairpersons of the independent and standing committees.

<table>
<thead>
<tr>
<th>Independent committees</th>
<th>Period served</th>
<th>Pro rata (USD)</th>
<th>Annual (USD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>María Claudia Rojas</td>
<td>11.05 – 31.12.2017</td>
<td>143,750</td>
<td>225,000</td>
</tr>
<tr>
<td>Vassilios Skouris</td>
<td>11.05 – 31.12.2017</td>
<td>95,833</td>
<td>150,000</td>
</tr>
<tr>
<td>Tomaž Vesel</td>
<td>01.01 – 31.12.2017</td>
<td>225,000</td>
<td>225,000</td>
</tr>
<tr>
<td>Anin Yeboah</td>
<td>11.05 – 31.12.2017</td>
<td>95,833</td>
<td>150,000</td>
</tr>
<tr>
<td>Thomas Bodström</td>
<td>11.05 – 31.12.2017</td>
<td>95,833</td>
<td>150,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Standing committees</th>
<th>Period served</th>
<th>Pro rata (USD)</th>
<th>Annual (USD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mukul Mudgal</td>
<td>11.05 – 31.12.2017</td>
<td>143,750</td>
<td>225,000</td>
</tr>
<tr>
<td>Raymond Hack</td>
<td>19.01 – 31.12.2017</td>
<td>47,500</td>
<td>50,000</td>
</tr>
<tr>
<td>Pierluigi Collina</td>
<td>19.01 – 31.12.2017</td>
<td>190,000</td>
<td>200,000</td>
</tr>
<tr>
<td>Michel D’Hooghe</td>
<td>05.04 – 31.12.2017</td>
<td>36,944</td>
<td>50,000</td>
</tr>
</tbody>
</table>

* Tomaž Vesel is also the chairperson of the Compensation Sub-Committee, but only received compensation as the chairperson of the Audit and Compliance Committee.

Transactions with related parties

FIFA’s related-party policy requires FIFA officials to disclose related parties and related-party transactions in accordance with International Financial Reporting Standards (IFRS). Each year, all Council members renew their related-party declarations, thereby identifying any relevant possible conflicts of interest. Any such disclosures are managed on a case-by-case basis.
Children at a FIFA Football for Hope festival in Cali, Colombia.
ANNEXES

Rules and regulations

FIFA Statutes

The FIFA Statutes and the regulations governing their application represent the “constitution” of FIFA and world football. These documents and the key values of authenticity, integrity, performance and unity underpin FIFA’s vision to promote the game of football, protect its integrity and bring the game to all.

FIFA Code of Conduct

A new FIFA Code of Conduct was launched in December 2017. The Code of Conduct conveys to FIFA and its employees their responsibilities for compliance with a number of laws and policies, but it goes well beyond that by placing those obligations within the context of FIFA’s values and commitment to conducting business with integrity. For more details, please see page 18.

FIFA Code of Ethics

The FIFA Code of Ethics, which has been in force since 25 July 2012, applies to conduct that damages the integrity and reputation of football, particularly illegal, immoral and unethical behaviour. The code focuses on general conduct within association football that has little or no connection with the action on the field of play. All officials and players as well as match agents and intermediaries are bound by the FIFA Code of Ethics, which also incorporates detailed provisions on its organisation and procedures.

FIFA Governance Regulations

The FIFA Governance Regulations contain the basic principles and detailed regulations regarding FIFA’s corporate governance. Based on the fundamental structure as set out in the FIFA Statutes, they specify general principles regarding the internal organisation of FIFA and general principles regarding the duties, powers and responsibilities of certain bodies, units and other entities of FIFA, as well as of the members of those bodies and of FIFA employees. Finally, they regulate the elections for the FIFA Council and the FIFA presidency, thereby supplementing and specifying the relevant provisions in the FIFA Statutes.

FIFA Internal Organisation Directives

The FIFA Internal Organisation Directives govern the internal organisation of FIFA, based on the FIFA Statutes and the FIFA Governance Regulations, and regulate the duties, powers and responsibilities of the FIFA general secretariat and FIFA employees. FIFA employees are furthermore subject to the provisions contained in the relevant employment contracts governing their duties, powers and responsibilities. The FIFA Internal Organisation Directives were amended and approved in 2017, and came into force on 1 January 2018.
FIFA’s internal control system

FIFA’s internal control system (ICS) is based on the internationally recognised COSO framework covering operations, financial reporting and compliance. The documentation of the controls is an important part of the ICS (art. 728a of the Swiss Code of Obligations), as otherwise the effectiveness of the controls cannot be demonstrated. The existence of the ICS for financial reporting is audited by the external auditors on a yearly basis.

External audits

Under the FIFA Statutes, the external auditors (currently PwC) are appointed by the FIFA Congress. The external auditors are responsible for auditing the annual consolidated financial statements of FIFA and submitting an audit report to the FIFA Council.

Fees paid

<table>
<thead>
<tr>
<th>In USD 000s</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit fees</td>
<td>1,106</td>
<td>1,018</td>
</tr>
<tr>
<td>Fees for assurance and other related services</td>
<td>1,609</td>
<td>1,560</td>
</tr>
<tr>
<td>Fees for other services</td>
<td>105</td>
<td>156</td>
</tr>
</tbody>
</table>

The annual audit plan is presented to the FIFA Audit and Compliance Committee for approval on a yearly basis. All further ad-hoc work performed by auditors is subject to the Procurement Guidelines as well as the approval of the Audit and Compliance Committee’s chairperson.
# FIFA's member associations

<table>
<thead>
<tr>
<th>Country</th>
<th>Year Joined</th>
</tr>
</thead>
<tbody>
<tr>
<td>Afghanistan (AFG)</td>
<td>1948</td>
</tr>
<tr>
<td>Albania (ALB)</td>
<td>1932</td>
</tr>
<tr>
<td>Algeria (ALG)</td>
<td>1964</td>
</tr>
<tr>
<td>American Samoa (ASA)</td>
<td>1998</td>
</tr>
<tr>
<td>Andorra (AND)</td>
<td>1996</td>
</tr>
<tr>
<td>Angola (ANG)</td>
<td>1980</td>
</tr>
<tr>
<td>Anguilla (AIA)</td>
<td>1996</td>
</tr>
<tr>
<td>Antigua and Barbuda (ATG)</td>
<td>1972</td>
</tr>
<tr>
<td>Argentina (ARG)</td>
<td>1912</td>
</tr>
<tr>
<td>Armenia (ARM)</td>
<td>1992</td>
</tr>
<tr>
<td>Aruba (ARU)</td>
<td>1988</td>
</tr>
<tr>
<td>Australia (AUS)</td>
<td>1963</td>
</tr>
<tr>
<td>Austria (AUT)</td>
<td>1905</td>
</tr>
<tr>
<td>Azerbaijan (AZE)</td>
<td>1994</td>
</tr>
<tr>
<td>Bahamas (BAH)</td>
<td>1968</td>
</tr>
<tr>
<td>Bahrain (BHR)</td>
<td>1968</td>
</tr>
<tr>
<td>Bangladesh (BAN)</td>
<td>1976</td>
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<td>Barbados (BBD)</td>
<td>1968</td>
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<tr>
<td>Belarus (BLR)</td>
<td>1992</td>
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<td>Belgium (BEL)</td>
<td>1904</td>
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<td>Belize (BLZ)</td>
<td>1986</td>
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<td>Benin (BEN)</td>
<td>1964</td>
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<td>Bermuda (BMA)</td>
<td>1962</td>
</tr>
<tr>
<td>Bhutan (BTN)</td>
<td>2000</td>
</tr>
<tr>
<td>Bolivia (BOL)</td>
<td>1926</td>
</tr>
<tr>
<td>Bosnia and Herzegovina (B&amp;H)</td>
<td>1996</td>
</tr>
</tbody>
</table>