FIFA “Forward” Development Programme Regulations

FIFA Forward will launch a new era of global football development. FIFA will strengthen its investment in football development to build a stronger foundation for the growth of the game.

FIFA Forward will provide the resources and structure to deliver a state-of-the-art development programme, meaning:

- More investment in development for members
- More impact via tailor-made plans to meet specific needs
- More oversight so that all funds are used responsibly

There will be a single contract of objectives between FIFA and each member association or confederation. This will bring together our tailored support under one roof to ensure that football gets exactly the help it needs as adapted to local conditions.

We will tighten up the way our development activities are monitored, with easier-to-understand but tougher regulations and greater scrutiny of spending and results.

We will dedicate more financial resources to investing in development:

- Up to USD 500,000 per year for each member association for running costs, based on incentives that encourage best practice.
- USD 750,000 per year for each member association for specific football projects such as new facilities and women’s and youth football, based on the contract of objectives.
- Each confederation will receive USD 10 million per year for football projects.
- Zonal/regional associations will receive up to USD 1 million per year for youth and women’s tournaments.

And we will also give extra support to members that need it for football equipment and travel for women’s and youth teams, and to improve skills through internships and exchanges.

Furthermore, we encourage those that do not need all of their funding to make it available to other member associations, in coordination with FIFA.

We look forward to working with everyone in the global football community so that the game can reach its full potential everywhere, and for all.

FIFA President Gianni Infantino
PREAMBLE

FIFA’s development programme is one of the priorities of FIFA’s global strategy, as the mission of “developing football everywhere and for all” justifies FIFA’s existence as an organisation (one of FIFA’s goals being “to improve the game of football constantly and promote it globally in the light of its unifying, educational, cultural and humanitarian values, particularly through youth and development programmes”, art. 2 a) of the FIFA Statutes).

By adopting this new set of regulations for FIFA’s development programme at its meeting on 9 May 2016 (based on art. 34 pars 11 and 12, in conjunction with art. 13 par. 1 f) of the FIFA Statutes), the Council reaffirms, with both strength and conviction, its commitment to the promotion of football as a sport that is characterised by greater fairness, solidarity and equality around the world.

These regulations represent a collaboration between FIFA, its member associations and the confederations in a spirit of partnership focusing on the future and with a common aim: making football development effective.

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Article 1. Scope of application

These regulations define the financial contributions and technical and human support allocated under FIFA’s “Forward” Development Programme (hereinafter: the Forward Programme), the type of projects that fall under this programme and the obligations incumbent on the parties involved.

Article 2. Objectives

The Forward Programme was established to provide financial, technical and human support to all of FIFA’s member associations and the confederations in their endeavours to develop and foster football at all levels within their territories.

As such, the objective of the Forward Programme is to enable the member associations and the confederations to develop, strengthen and fine-tune their game in all its forms, including futsal and beach soccer – from grassroots to the elite, for girls and boys, women and men – as well as their systems of governance, management and administration in order to improve the organisation and professionalism of their operations and thereby become more efficient, transparent and independent.

The Forward Programme offers tailored support, adapted according to the individual needs of the member associations and the confederations through the identification of specific needs and priorities for the development of football, established in a contract of agreed objectives (hereinafter: contract of agreed objectives) drafted with FIFA and covering a period of between two and four years. This contract must be approved by the FIFA Development Committee.

Article 3. Beneficiaries

1. The beneficiaries of the Forward Programme are the associations that are admitted as members of FIFA.

2. The other beneficiaries are the confederations recognised by FIFA and the zonal/regional associations recognised by their confederation and having legal status on the date that these regulations came into force.

3. By way of solidarity, the member associations and confederations may decide to reassign all or part of the Forward Programme funds to which they are entitled to other member associations or confederations. FIFA must be notified of this in advance through the contracts of agreed objectives of both the transferring and benefiting parties.

Article 4. Rights of the member associations and the confederations

1. As a result of FIFA having a pyramid structure and an organisation model that places solidarity at the heart of its values, the member associations and confederations benefit from part of the revenues from the FIFA World Cup™. This is a right and not a privilege. This part of the revenues is redistributed (subject to compliance with these regulations, in particular art. 8) by the intermediary of the Forward Programme.
2. The member associations and the confederations are entitled to have at least the “essential footballing conditions” in place to develop football in their territories and provide their licensed players with decent conditions in which to play football. The Forward Programme is in line with this philosophy.

3. The member associations and the confederations are entitled to receive advice and continuous support from FIFA, particularly in the drafting and execution of a contract of agreed objectives drafted by the two parties under the Forward Programme.

**Article 5. Duties of FIFA**

1. FIFA must be attentive and available to assist its member associations and the confederations, particularly in the implementation of the Forward Programme, in order to ensure that the programme responds to the specific needs of each beneficiary.

2. FIFA must be professional, impartial and transparent in its management of the Forward Programme.

**Article 6. Financial conditions**

1. The funding granted under the Forward Programme includes, for all member associations (subject to compliance with these regulations):

   a. A contribution of USD 5 million for four years per member association, for the purpose of developing, promoting and organising football in general.

   Each member association shall therefore be entitled to receive USD 1.25 million per year, as follows:

   o USD 500,000 per year to cover the member association’s ongoing operational costs, in particular including costs for:

     - governance, structure and administration
     - the national teams
     - domestic competitions
     - permanent administrative and technical staff
     - financial management (audits)
     - website and other communication platforms
     - training for key football stakeholders (administrators, technical staff, volunteers, etc.)

   USD 400,000 of the funds is allocated for the implementation or provision by the member associations of at least eight of the following essential elements (including at least two related to women’s football):

   - USD 50,000 shall be made available if the member association employs a general secretary
   - USD 50,000 shall be made available if the member association employs a technical director
   - USD 50,000 shall be made available if the member association (or an entity affiliated to the member association) organises a men’s championship or league
- USD 50,000 shall be made available if the member association (or an entity affiliated to the member association) organises a women’s championship or league.
- USD 50,000 shall be made available if the member association (or an entity affiliated to the member association) organises a boys’ championship or league.
- USD 50,000 shall be made available if the member association (or an entity affiliated to the member association) organises a girls’ championship or league.
- USD 50,000 shall be made available if the member association has a strategy for the promotion and development of women’s football.
- USD 50,000 shall be made available if the member association has a strategy for the promotion and development of grassroots football.
- USD 50,000 shall be made available if the member association has a strategy for the promotion and development of refereeing.
- USD 50,000 shall be made available if the member association runs an initiative or project related to integrity or good governance.

Details of the way in which the funds will be used must be recorded in an annual or ongoing funding request related to the contract of agreed objectives (cf. art. 2 of these regulations) in accordance with the procedures defined in art. 7 of these regulations.

- USD 750,000 per year shall be granted for projects that are tailored according to the specific needs of the member association. These projects must be related to a contract of agreed objectives drafted with FIFA in accordance with the procedures defined in art. 7 of these regulations. In particular, the projects may be related to the following areas:
  - Strategic areas (e.g. strategy and planning, governance and legal affairs, etc.);
  - Organisational areas (e.g. leadership training, management of leagues and clubs, marketing and revenue generation, event and competition management, financial management, management of facilities, stadiums and security, social responsibility, IT, etc.);
  - Sporting areas (e.g. training of technical directors, training of coaches, referees, youth football, women’s football, domestic competitions, training centres, beach soccer and futsal, etc.);
  - Footballing infrastructure (e.g. pitches including lighting systems, technical centres, association headquarters).

If the member association so wishes, all or part of the amount paid to cover its ongoing operational costs may be used to fund projects related to the contract of agreed objectives drafted with FIFA.

b. The provision of experts and the organisation of training in the areas of football and football administration by FIFA in order to support and guide the member associations in implementing their development strategies – or creating a development strategy if necessary. FIFA and the beneficiary member association shall work together to identify the areas of expertise and guidance to be tailored, an action plan, and the objectives to be pursued in relation to the signed contract of agreed objectives (cf. arts 2 and 7 of these regulations). All costs and fees related to these experts and capacity-building activities shall be covered by FIFA. In addition, FIFA shall determine the type of activity and the monitoring required for each expert provided and training activity organised.
2. For certain member associations only (subject to compliance with these regulations), the Forward Programme provides:

   a. A contribution of up to USD 250,000 per member association per year to cover the cost of travel and accommodation for its national teams when they play matches abroad.

   This contribution shall be allocated only to those member associations that need the most assistance and that are geographically isolated. The list of beneficiaries of this contribution shall be established by FIFA’s Development Committee on the basis of objective criteria.

   The member associations concerned must provide FIFA’s general secretariat with all of the necessary documentation and supporting documentary evidence so that it may decide whether to reimburse them or to pay the travel and accommodation costs of the national teams directly.

   b. A contribution of basic equipment (e.g. full kits for the national teams, balls, full kits for the boys’ and/or girls’ teams competing in championships, training equipment including mini-goals, bibs, etc.) for those member associations that need it most and/or that do not have an official equipment supplier. The list of beneficiaries of this contribution shall be established by FIFA’s Development Committee on the basis of objective criteria.

   c. The possibility for member associations to send their staff or officials (in the areas of football or administration) to other member associations or confederations on placement to undergo professional training.

3. For all of the confederations (subject to compliance with these regulations), the Forward Programme provides:

   A contribution of USD 40 million over four years per confederation aimed at developing, promoting and organising football in general. The details of these projects must be recorded in the contract of agreed objectives.

   The confederations may use the funds to support their member associations in their football development initiatives in accordance with their long-term strategies – while mentioning explicitly that these funds are provided by FIFA – and to strengthen their own organisation.

4. For all of the zonal/regional associations (subject to compliance with these regulations), the Forward Programme provides:

   A contribution of up to USD 1 million per zonal/regional association (recognised by its confederation at the time that these regulations came into force) per year for the reimbursement of costs related to the organisation of regional youth competitions (for girls and boys).

Article 7. Procedure

The member associations and the confederations must follow the procedure laid down for the Forward Programme according to a well-defined schedule that covers the five phases mentioned below:

1. Preparation – contract of agreed objectives
With FIFA’s assistance, the member association or confederation shall determine the specific needs and the priorities for football development after conducting an analysis of the current footballing situation in its territory. This may include site visits by the FIFA general secretariat in the territory. These needs and priorities shall be formally established in a contract of agreed objectives drafted with FIFA and covering a period of between two and four years.

2. Development of the proposal

a. Financial support for operational costs (defined in art. 6 par. 1).

The member association must submit to the FIFA general secretariat a written request to receive funds in accordance with the instructions, criteria and forms created by the FIFA Development Committee and sent to the member associations by way of a circular letter.

b. Project proposal

The project proposal, including the schedule for its implementation and financial conditions, shall be drawn up by the member association or confederation in conjunction with FIFA (compulsory submission of the standard form, contract of agreed objectives, and supporting documents).

3. Approval

a. Financial support for operational costs (defined in art. 6 par. 1).

The FIFA general secretariat shall examine the request within thirty days of receiving it in order to assess its compliance with the criteria and requirements established in these regulations.

If the FIFA general secretariat deems that the request submitted by the member association satisfies the criteria established in art. 7 par. 2 a) of these regulations or communicated by circular letter, it shall take the necessary steps to ensure that the funds are released.

b. Project proposal

The FIFA general secretariat shall examine the proposal and compile a report for the attention of the members of the FIFA Development Committee. The committee shall decide on the approval of projects for which the budget is USD 300,000 or greater.

The members of the FIFA Development Committee shall receive the abovementioned report (along with a copy of the contract of agreed objectives) at the latest one week before their meeting.

The FIFA Development Committee shall examine the request by the member association or confederation in order to assess its compliance with the criteria and requirements established in these regulations and shall deliver a decision of approval or rejection within 60 days of the submission of the request (the FIFA Development Committee may meet as a bureau or subcommittee as often as necessary in order to ensure that the projects submitted by the member associations or confederations can be assessed – and, if necessary, approved – by the fixed deadlines).
Any decision by the FIFA Development Committee to reject the application must be communicated with the grounds for the decision so that the member association or confederation can do what is necessary to become compliant and resubmit its project proposal within a reasonable period of time.

All decisions shall be communicated to the member association or confederation concerned by FIFA’s general secretariat.

Requests for the delivery of essential football equipment (balls, bibs, etc.), the provision of technical experts by FIFA, and the organisation of capacity-building activities and training courses in the areas of football and administration do not have to be submitted for the approval of the FIFA Development Committee. The FIFA general secretariat shall decide on the approval of such requests.

4. Execution

a. Financial support for operational costs (defined in art. 6 par. 1).

Following the approval of the request for funding in accordance with art. 7 par. 3.1, the FIFA general secretariat shall take the necessary measures to release the funds (in a maximum of two annual instalments, in January and July).

b. Project execution

Once approved, the project shall be implemented by the member association or confederation with the assistance of the other parties concerned (such as the companies, manufacturers, suppliers and consultants). The FIFA general secretariat shall take the necessary measures to release the funds to the bank account set up by the member association or confederation specifically for the Forward Programme in accordance with the financial conditions defined in the project proposal.

Where, within the framework of the Forward Programme, a member association or confederation uses services provided by parties such as contractors, manufacturers, suppliers or consultants for an amount of USD 50,000 or greater, the member association or confederation concerned must submit the cost estimates of at least three such parties. All of these cost estimates shall be submitted for FIFA’s prior approval.

In the event that the contracts with the parties concerned are signed directly by FIFA (e.g. a project for an artificial turf pitch):

- FIFA shall sign a declaration with all parties concerned, stipulating that the parties undertake to indemnify FIFA and to hold FIFA harmless from any complaints, claims, demands for damages and interest or liability related to the implementation of the project.

- The instalments shall be paid directly by FIFA to the contracting parties in accordance with the terms of the abovementioned contracts.
For any contract involving a financial obligation for FIFA, for the member association or for the confederation of USD 300,000 or greater, a tender process must be conducted.

5. Monitoring

a. Financial support for operational costs (defined in art. 6 par. 1).

The FIFA general secretariat shall oversee the proper use of the funds and oversee the audit and control process in accordance with arts 14, 15, 16 and 17 of these regulations.

b. Project monitoring

The FIFA general secretariat shall oversee the proper use of the project and ensure that it is monitored, just as it shall ensure that it is successful. The FIFA general secretariat shall ensure that the member association or confederation takes all of the necessary actions in order to achieve the objectives established in the contract of agreed objectives. The FIFA general secretariat may, at any time, inspect the progress of the project on site in order to ensure that it is in line with the established objectives and in compliance with the signed agreement.

The member association or confederation shall provide FIFA with periodic reports (reports on the key phases and a final report).

At the end of the period established by the contract of agreed objectives, the FIFA general secretariat shall evaluate the implementation of the established objectives with the member association or confederation concerned and the member association or confederation shall submit a written report to the Development Committee for information purposes.

Article 8. Obligations of the member associations and the confederations

1. Any member association or confederation receiving funding from the Forward Programme must:

a. provide FIFA with all the necessary information and supporting documentary evidence related to the use of the allocated funds and the implementation of the project;

b. have the contract of agreed objectives and the project approved by its executive committee and inform its general assembly thereof. This must be noted in the minutes of said general assembly;

c. designate a competent person who shall be responsible for monitoring the contract of agreed objectives and projects to be carried out;

d. open a separate bank account in its own name (the name of the member association or confederation) with a bank in the country in which it has its registered headquarters especially for Forward Programme funding and for its direct benefit.

Any transfer of Forward Programme funds must be made by the FIFA general secretariat to the Forward Programme account of the beneficiary member association or confederation.
The member associations or confederations must make all payments related to the Forward Programme directly from the Forward Programme account. Any funds not used at the end of
the period covered by the contractual relationship shall be kept in the Forward Programme account until they are completely used up. The Forward Programme account may under no circumstances have a negative balance (overdraft) or be pledged. FIFA reserves the right to demand a statement of the Forward Programme account at any time;

e. have its annual accounts audited by its statutory auditor. The statutory auditor must (i) be appointed by the general assembly of the member association or confederation, (ii) audit the accounts approved by the executive body of the member association or of the confederation in accordance with the relevant auditing standards, and (iii) submit an audit report to the general assembly of the member association or confederation;

f. employ a general secretary as well as a technical and development director;

g. publish its annual financial statements and activity report on its website or any other platform (including FIFA.com);

h. respect the schedule established by FIFA;

i. inform FIFA of any difficulty encountered during the preparation and implementation of the project or established objectives, or in relation to the use of the allocated funds;

j. indemnify and hold FIFA harmless from any complaint, claim, demand for damages and interest or liability related to the implementation of the project or pursuit of the established objectives;

k. endeavour, as much as possible, to involve local partners (sponsors, public authorities) in the project and/or execution of the contract of agreed objectives in order to raise, if necessary, the remaining funds required;

l. obtain the authorisation of the competent government authorities to import the products and materials required for the implementation of the project and facilitate the administrative steps involved;

m. assist FIFA in monitoring and overseeing the implementation of the project and the pursuit of the objectives established in the contract of agreed objectives, as well as the use of the allocated funds, in accordance with the decision of the FIFA Development Committee;

n. promote the projects and the use of the allocated funds in the country or geographical zone concerned;

o. present a final report after each project has been fully completed, and at the end of the period established in the contract of agreed objectives;

p. respect FIFA’s zero-tolerance policy towards any attempt at or act of corruption whatsoever, in any territorial jurisdiction, including attempts or acts that are authorised or tolerated by law or cannot be prosecuted in the country in question. In the event that a football official has obtained or attempted to obtain gratification through a favourable decision taken, information received, a vote or any other form of benefits for himself/herself or for any other persons, the member association or confederation concerned must immediately inform FIFA of this;
q. respect all applicable laws, including those relating to the confidentiality of data and privacy;

r. respect international labour law, in particular legal provisions that prohibit child labour and forced labour;

s. avoid any situation giving rise to a conflict of interests;

t. request, in the event of any major change concerning a project, the approval of the FIFA Development Committee;

u. establish appropriate procedures, particularly regarding tender processes, in order to evaluate and select the suppliers and subcontractors on the basis of their commitment in terms of their social and environmental responsibilities;

v. evaluate and reduce the environmental impact of their projects and use the resources in a responsible manner in order to achieve growth that is sustainable and respects the environment;

For infrastructure projects, the following obligations shall also apply:

w. facilitate contact with companies responsible for the implementation of the project;

x. provide FIFA with the relevant national land registry certificate, the agreements confirming the donation, transfer or other form of free provision of land. The transfer or other form of free provision of land must be made for a minimum period of 20 years;

y. According to art. 8 par. 1 j) of these regulations enters into force once construction has been completed, even if the member association or confederation has not yet taken possession of the completed project;

z. ensure that the project is used appropriately once it is ready;

aa. include in its future budget the maintenance costs of said project and of the activities resulting from it (including the personnel expenses required to operate the infrastructure in question);

bb. purchase insurance providing permanent cover of the project for 100% of the asset replacement value.

2. The FIFA Development Committee may decide to grant an exception to any of these obligations to the extent that such exception can be justified, where it does not cause the breach of any legal or moral regulation, and where it serves the interests of football development.

Article 9. Procedure and obligations for zonal/regional associations

The procedure for zonal/regional associations, their obligations and any other aspects relating to the granting of funds defined in art. 6 par. 4 of these regulations shall be defined by the FIFA Development Committee following consultation with the confederations and shall be communicated by way of a circular letter once they have been approved by the FIFA Council.
Article 10. Payment

1. Payment can be made after notification of the decision of the FIFA Development Committee and acceptance of the contract by the parties concerned.

2. Advance payments are not possible, except for justified reasons and with the exceptional approval of the FIFA Development Committee and the FIFA Finance Committee.

3. If a member association or confederation does not use the whole of the Forward Programme funds that it has received during the period for which they have been granted, the remaining balance shall be deferred until the following period.

Article 11. Alignment of funding

Under these regulations, FIFA is entitled to deduct from any amount allocated to a member association or confederation the amount owed to FIFA by that member association or confederation.

Article 12. Taxes and duties

The member associations and confederations are responsible for paying any taxes, duties and other charges that are due as a result of receiving Forward Programme funds. These taxes, duties or charges must be declared in the requests submitted by the member association or confederation.

Article 13. Fees and expenses

The member associations and confederations shall be liable for all fees and expenses – including legal, administrative, banking and exchange costs – incurred through the Forward Programme.

Article 14. Reporting

1. The member associations and confederations must report annually on the use of all funds allocated by FIFA as part of the Forward Programme, which they must do in a report to be submitted to FIFA’s general secretariat by 30 June of the year following the year under review in the report. The following documents must be included in the report:

   a. All reporting forms;
   b. The local FIFA programme audit report (cf. art. 15);
   c. The latest annual financial statements and the corresponding audit report compiled by the statutory auditor.

2. If it is deemed necessary, the FIFA general secretariat may, during the year, request the supporting reports and audits regarding the use of the allocated funds as part of the programme.
3. In the event of non-compliance with paragraph 1 of this article, the competent bodies of FIFA (such as the Finance Committee or the Audit and Compliance Committee) shall take the appropriate measures (such as the suspension of payments to the member association or confederation concerned).

**Article 15. Local FIFA programme audit report**

1. Each member association or confederation that has received funding as part of the Forward Programme must engage the services of a local FIFA programme auditor (statutory auditor or another external and independent auditor that has the relevant qualifications in accordance with local legislation for conducting audit-related services on all of the funds received under the programme). Such audit-related services aim to:

   a. examine the accuracy of the programme funds transferred to the designated Forward Programme account of the member association or confederation;
   b. verify that the use of the funds is in accordance with the intended use presented in the approved project request by means of an inspection as defined in art. 18 par. 5 of these regulations;
   c. provide FIFA with an annual report.

2. Each member association and confederation shall notify the FIFA general secretariat every year of the name of its statutory auditor and its local FIFA programme auditor.

3. The FIFA general secretariat shall publish, on its website FIFA.com, the names of the statutory auditors and the local FIFA programme auditors that have been designated by the member associations and the confederations.

4. The FIFA general secretariat may reject the auditor hired by a member association or confederation to conduct the local FIFA programme audit and may decide to delegate this task to another auditing firm.

5. The FIFA general secretariat may request that the local FIFA programme auditor specifically examine particular areas within its local FIFA programme audit report.

6. The member association or confederation shall pay any fees arising from the local FIFA programme audit. If the member association does not have the means to cover these fees, the Forward Programme funds that it has been granted – taken from the budget allocated for operational costs – shall be used to cover the cost of the audit.

**Article 16. Central FIFA programme audit report**

1. For each financial year, the FIFA general secretariat shall randomly designate or select 20% of the member associations and confederations to undergo a central FIFA programme audit. If the funds transferred to a member association under the Forward Programme exceed USD 2 million, the FIFA general secretariat shall automatically select that member association for a central programme audit.

2. The central FIFA programme auditor shall conduct audit-related services on the development funds provided by FIFA on the basis of annual instructions provided by FIFA. The auditor shall submit a
report detailing its conclusions regarding the audit of each member association and confederation to the FIFA general secretariat by 30 June of the year following the financial year under audit.

3. As part of the central FIFA programme audit, the FIFA general secretariat may request the member association or confederation concerned to provide any evidence that it deems necessary in relation to funds provided under these regulations.

4. The FIFA general secretariat may also nominate a consultant at the member association or confederation, who must be granted access to all accounts and other documents that the FIFA general secretariat deems necessary in relation to funds provided under these regulations.

5. FIFA will cover the costs related to the central FIFA programme audit.

Article 17. Misuse of funds allocated under the Forward Programme and the fight against fraud

1. If, on the basis of the reports prescribed by art. 14 of these regulations, the report of the central FIFA programme auditor in accordance with art. 16 par. 2 of these regulations, the report of the local FIFA programme auditor in accordance with art. 15 of these regulations, or any other information it may have received, the FIFA general secretariat may decide that (i) the programme funds have not been used in all areas according to the approved application, (ii) the transactions involving programme funds have not been correctly categorised or documented, and/or (iii) indications of other forms of non-compliance with FIFA rules and regulations have been observed, and that it must therefore inform the FIFA Audit and Compliance Committee accordingly.

2. In such circumstances, the FIFA Audit and Compliance Committee must take all of the appropriate measures to protect the funds allocated by FIFA under the Forward Programme. In particular, the FIFA Audit and Compliance Committee may:
   a. order the suspension of all new payments and transfers to the member association or confederation concerned until further notice;
   b. order the FIFA general secretariat or a third party mandated by the FIFA general secretariat to inspect and audit the member association or confederation concerned at any time. The member association or confederation shall provide full access to accounts, any kind of contracts and all other significant documents, such as meeting minutes. Any such audits shall be conducted at FIFA’s expense. To avoid any doubt, the audit rights of FIFA shall be applicable retrospectively from 1 January 2016;
   c. order the member association or confederation concerned to repay the received amounts to FIFA;
   d. take all other appropriate measures.

3. Furthermore, in the event of any suspicion of fraud or any other violation of these regulations or other applicable regulations, the FIFA Audit and Compliance Committee may transfer the case to the competent judicial body of FIFA, which will assess the relevance of the application of other possible measures. In application of the FIFA Disciplinary Code and/or the FIFA Code of Ethics, the competent judicial body of FIFA may rule against the member association or the confederation and/or the responsible individuals at the member association or confederation.

Article 18. Organisation

1. FIFA Development Committee
In accordance with art. 42 of the FIFA Statutes and the relevant provisions of the FIFA Governance Regulations, the FIFA Development Committee must oversee the Forward Programme and fulfil its rights and duties as they are established in the abovementioned provisions as well as in these regulations.

2. FIFA general secretariat
   a. The FIFA general secretariat acts as the secretariat of the FIFA Development Committee. It shall fulfil its rights and duties as they are established in these regulations, and shall also implement the decisions taken by the FIFA Development Committee.
   b. The FIFA general secretariat shall publish on FIFA.com a report on all development activities carried out by each member association and confederation.
   c. The FIFA general secretariat shall publish the names of the local suppliers that have been contracted by FIFA on behalf of the member associations and/or confederations as part of the Forward Programme.
   d. The FIFA general secretariat shall also coordinate with the confederations in order to ensure a greater effectiveness of development programmes.

3. Statutory auditor
   a. The statutory auditor is the external independent auditor that has the relevant qualifications in accordance with local legislation, designated by the general assembly of the member association or confederation to conduct an audit, in accordance with the relevant accounting principles, the accounts that have been approved by the executive committee of the member association or confederation, and to subsequently submit a report to its general assembly.

   b. The statutory audit comprises the review of the accounts of a member association and confederation by an external independent auditor that has the relevant qualifications in accordance with local legislation as is described in the statutes of the member association or confederation concerned.

4. Central FIFA programme auditor
   The central FIFA programme auditor, i.e. FIFA’s statutory auditor or another reputable auditing firm that has been engaged by the FIFA general secretariat to provide auditing services, shall inspect the member associations and confederations with regard to their involvement in the programme as is established in art. 16 of these regulations. The inspection may comprise the application of agreed procedures or another inspection service implemented in accordance with international auditing, inspection and ethical standards and Swiss auditing standards.

5. Local FIFA programme auditor
   The statutory auditor or another external independent auditor that has the relevant qualifications in accordance with local legislation, shall inspect the member associations and confederations in relation to their involvement in FIFA’s Forward Programme as is established in art. 15 of these regulations. The inspection may comprise the application of agreed procedures, a review or another inspection service implemented in accordance with international auditing, inspection and ethical standards and Swiss auditing standards.

Article 19. Matters not provided for
The FIFA Council may take the necessary decisions on any matters that are not provided for in these regulations.

**Article 20. Jurisdiction**

These regulations shall be governed by Swiss law.

**Article 21. Authoritative version**

These regulations were drawn up in English, French, Spanish and German. In the event of any discrepancy in the wording of the different languages, the English text shall be authoritative.

**Article 22. Transitional provisions**

1. These regulations cancel and replace the following regulations from the date that they come into force:
   - General Regulations for FIFA Development Programmes
   - Goal Regulations
   - FIFA Financial Assistance Programme (FAP) Regulations
   - PERFORMANCE Regulations
   - FIFA Challenger Programme Regulations
   - FIFA Win-Win Programme Regulations
   - adidas Goal Ball Project Regulations

2. Any projects that have already been approved prior to these regulations coming into force shall be governed by these regulations.

3. All pending applications submitted under previous regulations (mentioned in par. 1 above) shall be subject to the provisions of these regulations as soon as they come into force. If necessary, the FIFA general secretariat shall invite the member associations and confederations concerned to complete their application files.

4. Contributions for 2016 already granted to certain member associations when these regulations came into force shall be deducted from those payable under these regulations so as to avoid a member association benefiting from a higher contribution for the current financial cycle than that it receives under these regulations.

5. The member associations and confederations must conclude their contracts of agreed objectives at the latest by 1 June 2017. A transitional period between the entry into force of these regulations and the above deadline shall allow for the approval of projects by the Development Committee without requiring the addition of a copy of the contract of agreed objectives.

6. The obligation on the member associations and confederations to publish their statutory audit reports and their activity reports (as established in art. 8 par. 1 f) of these regulations) shall enter into force on 1 January 2018.
Article 23. Adoption and period of validity

1. These regulations were approved by the FIFA Council at its meeting on 9 May 2016.
2. They apply to the financial period ending on 31 December 2018.
3. They come into force with immediate effect.

Mexico City, 9 May 2016

For the FIFA Council

President  Acting General Secretary
Gianni Infantino  Markus Kattner