FIFA Activity Report 2018

2018 FIFA World Cup Russia™
More than half the world’s population watched as Russia put on a festival of football that brought a new perspective to the beautiful game and the host country itself.

Forward 2.0
Having redefined the landscape in football development with more than 900 concrete projects, the Forward Programme is evolving to help the member associations do even more through investment in footballing and human capital.

Women’s Football Strategy
Taking the lead in the women’s game, FIFA set out a realistic plan with measurable deliverables in its Women’s Football Strategy.

FIFA World Cup 2026™
For the first time, it was the FIFA member associations that decided on the hosting of the FIFA World Cup™ in an all-inclusive final vote at the 68th FIFA Congress.

More than a game
In collaboration with national and international authorities, FIFA has an important role to play in unlocking football’s enormous power for good around the world.

FIFA Financial Report 2018

Huge financial success in the 2015-2018 cycle
FIFA’s revenue reached a new high of USD 6,421 million, of which USD 5,357 million or 83% was delivered by the 2018 FIFA World Cup Russia™, the most profitable edition to date.

FIFA’s revenue goes back into football
More than 81% of full-cycle investments (USD 4,360 million) were invested across the entire football community: through substantially increased development funding for FIFA members, as well as financial contributions to all participants at Russia 2018.

Strong and sustainable financial position
FIFA’s total assets amounted to USD 4,389 million (50% higher than at the end of the previous cycle), with 82% in the form of cash, cash equivalents and financial assets.

Prepared for the future
FIFA’s reserves also reached a new record level of USD 2,745 million, providing global football with a solid financial foundation from which to flourish.

FIFA Governance Report 2018

A landmark FIFA World Cup™ for the Compliance Division
FIFA’s comprehensive World Cup compliance programme helped to build transparency, foster ethical behaviour, identify risks, define policies, create procedures and implement prompt corrective measures.

More development and education funding
FIFA Forward now has a budget of USD 1,746 million for the new four-year cycle, 2019-2022.

Better funding oversight
Independent central reviews of 204 member associations in 2018 – an increase of 179% on 2017.

New compliance training and guidance
Five new directives and a greatly increased programme of compliance training were among FIFA’s key internal initiatives during 2018.

A successful bidding process for the FIFA World Cup
Transparent, objective, inclusive and sustainable – the two-year bidding process for FIFA’s flagship tournament concluded successfully in the summer.
We delivered.

FIFA’s performance is best measured by actions, not just words. This is something I’ve been repeating since my election in 2016, and 2018 provided the greatest measure yet. During those 12 months, FIFA showed the world that it is a positive, responsible and pioneering sports organisation.

The 2018 FIFA World Cup Russia™ was hailed by a great many people from all across society as the best World Cup ever. From the level of organisation and the spirit of the volunteers to the successful implementation of new technology and the unique atmosphere of togetherness created by fans of all nationalities, not to mention the action on the pitch, Russia 2018 was a resounding triumph.

And FIFA did so much more in 2018: we led the continued professionalisation of our sport around the world, we deepened our commitment to development, we made strides towards bringing much-needed structure to the club game, and one year ahead of women’s football’s showpiece event, we unveiled our Women’s Football Strategy. It is fair to say that FIFA is engaging with the world as never before, and it is much to the benefit of football.

FIFA’s investment in football in years to come is safeguarded by our organisation’s strong financial situation at the close of the four-year World Cup cycle. Thanks to a combination of conscientious cost reduction, expert financial direction and a successful commercial programme, FIFA managed to increase its financial assets significantly in 2018, assets that will be invested straight back into the game that is the reason we are here in the first place.

The main channel through which FIFA invests in the game is Forward 2.0. FIFA’s signature development programme has evolved, not just through the increased funding of up to USD 6 million over four years, but also in terms of the bolstered compliance structure that requires all recipients to show the funds they receive are responsibly managed through best-practice controls and reporting methods.

The end of a cycle is an ideal moment to reflect on achievements. Looking back, I see how robust our financial, governance and compliance structures have become, how much more comprehensive our development work is, and how much better we are at listening to the game’s stakeholders – all of which ultimately impacts football in a much more sustainable way.

During this cycle, we rebuilt our organisation from the ground up and, at the end of it, enjoyed the best FIFA World Cup the world has ever seen. I can assure you, it will only get better from here.

Yours in football,

Gianni Infantino
FIFA President
The nature of audit and compliance work is such that it is never finished. With the foundations of FIFA’s overhauled governance apparatus and practices established, 2018 was a time for us to progress to reach our mission.

A major step we took this year was to oversee the creation of an internal audit function for FIFA, working to embed an internal audit culture as part of the organisation’s day-to-day activities. It is perhaps self-evident that, with both internal and external oversight, FIFA has created a strong foundation of governance and ethical practices.

I’m pleased to note that FIFA’s compliance programme is even more advanced with the establishment of five tailored directives covering key areas such as anti-bribery and corruption and conflicts of interests. In addition, members of the FIFA team were given specialist face-to-face training on the key topics along with reinforced awareness throughout the year. The FIFA Risk Panel made great progress and worked with FIFA’s Chief Officers to look critically at the organisation’s business lines, identifying the top risks and the ways in which they can be managed and minimised.

Also this year, the Audit and Compliance Committee oversaw the new bidding process for the FIFA World Cup 2026™, which came to a successful conclusion at the 68th FIFA Congress. As well as chairing the five-person Bid Evaluation Task Force, I also contributed to the Bid Evaluation Report on the bidding process.

In addition to these advances, we continued with our everyday business of providing active support in the auditing of development funding, completing the central review of the Forward Programme projects of 204 member associations and five confederations. At the end of the programme’s first cycle, I cannot overstate the significance of the task the Audit and Compliance Committee faces in overseeing the distribution of Forward development funds around the world. But, equally, I cannot express how rewarding it is to see the shift in mentality that has taken place in just two and a half years as the football world has embraced the enhanced auditing and compliance requirements and best practices.

As funding is increased for the new cycle, I am very pleased to say that we have the controls and regulations to match, and we are well positioned to help FIFA’s members continue to develop football in a sustainable way.

Tomaž Vesel
Chairperson, FIFA Audit and Compliance Committee
This was a year of big achievements for all of us at FIFA. The administration showed its drive and creativity to make development projects happen around the world, keep our competitions and events world-class, fight injustice and promote equality across society, and – alongside the Russia 2018 Local Organising Committee – stage a FIFA World Cup™ that brought more than a million fans to Russia and set new audience records with more than half the world watching. The fans engaged with us on an unprecedented scale to tell us just how they want to see their sport develop. The players gave their all to make the World Cup an unforgettable experience. And the member associations showed their commitment and desire to boost the game around the world, submitting 606 Forward Programme project applications, a new high.

After putting on the best FIFA World Cup ever, rather than resting on our laurels, we are more motivated than ever to keep evolving as an organisation. That’s not to say we need to shake everything up: as much as we want to make key changes, we should also acknowledge the things that we have done well.

Indeed, we have just conducted the most transparent, objective and inclusive FIFA World Cup bidding process ever, which was finally decided in an open vote by the member associations themselves. We have subjected the financial management of our members (not to mention our own) to unparalleled scrutiny – in 2018 alone, we conducted central reviews of the development finances of 204 members – within a robust compliance system throughout the football world. Within the administration, we have trained more staff than ever on the foundations of conduct and integrity, a core component of our compliance programme.

Our member associations came together in Zurich in October to discuss compliance topics and to exchange best practices, thereby enhancing their compliance programmes across the football world. And we have put our finances in solid order, bringing in a net result of USD 1,201 million at the end of the FIFA World Cup cycle, funds that will be used to continue our work to further develop all levels of the sport.

But we also know that we can do better. That is why we have set out our long-term strategy for the women’s game: gender equality is absolutely essential to football and is a key part of the FIFA 2.0 vision. It is why we have made innovation part of our fabric through a new division dedicated to the digital transformation of FIFA. It is why we have established a new internal audit function, providing independent assurances on the effectiveness of FIFA’s governance, risk management and internal control processes. And it is why we have raised the bar in regard to funding and financial accountability through Forward 2.0, our signature development programme, with development offices around the world upping our game in terms of communication and coordination.

The new World Cup cycle offers a host of new opportunities for the football community. Our organisation is fit and ready to meet this challenge and set new standards throughout the world.

Yours faithfully,

Fatma Samoura
FIFA Secretary General
The Luzhniki Stadium in Moscow, the venue for the final of the 2018 FIFA World Cup Russia™️.
FIFA 2018 highlights

The 2018 FIFA World Cup Russia™ generated positive headlines galore and record viewing figures around the world. But away from FIFA’s hugely successful Russian summer, it was another year of tremendous progress and achievement for the organisation, from the launch of the FIFA Foundation to continued improvements in compliance and governance.

FIFA FORWARD INVESTS IN THE GLOBAL GAME

FIFA invested USD 832 million during the Forward Programme’s 2016-2018 cycle and carried out over 200 independent central reviews of programme beneficiaries in 2018.

See pages 34-39

FIFA FOUNDATION LAUNCHES

Established in March 2018, the FIFA Foundation kicked off its first projects promoting positive social change across the globe.

See page 28

SECOND FIFA COMPLIANCE SUMMIT

Compliance professionals from the member associations and confederations met in October to discuss and share best practices for compliance in football.

See pages 22-23
FIFA’s flagship tournament featured a stronger and more comprehensive compliance programme than any previous FIFA World Cup.

See pages 14 and 21

FIFA published a set of new compliance directives in 2018, alongside the launch of a FIFA compliance training programme.

See page 20

A successful bidding process concluded at the FIFA Congress, with the United 2026 bid from Canada, Mexico and the USA granted the right to host the tournament.

See page 29

The launch in September 2018 of FIFA’s new Digital Transformation & Innovation Division, focused on the key areas of digitalisation, community, data and technology, shows how FIFA is leading the way into our digital future.
FIFA tournaments in 2018

From a classic FIFA World Cup™ final at Moscow’s Luzhniki Stadium to a new identity for the organisation’s e-sports competition, FIFA’s 2018 tournaments hit the back of the net.

2018 FIFA World Cup Russia™
Russia | 14 June – 15 July 2018
From the host nation’s dream start to a perfect ending for France, the 2018 FIFA World Cup Russia™ delivered drama and excitement aplenty – and it was also a study in compliance excellence, with a programme designed to build transparency, foster ethical behaviour, and identify and mitigate risks. With guidance given to teams, member associations and sponsors, and a FIFA Compliance team member available on-site throughout the tournament, this was a landmark FIFA World Cup from a compliance and governance perspective. For more, see page 21.
Blue Stars/FIFA Youth Cup
Zurich, Switzerland | 9-10 May 2018
The men’s tournament was won by Dinamo Zagreb, while the inaugural women’s title was claimed by BSC Young Boys.

Youth Olympic Futsal Tournaments
Buenos Aires, Argentina | 7-18 October 2018
It was played six, won six for Brazil (boys) and Portugal (girls), who dominated their respective competitions.

FIFA eWorld Cup™ Grand Final
London, UK | 4 August 2018
Mosaad “Msdossary” Aldossary of Saudi Arabia won this new-look e-sports event, which received 29 million online views.

FIFA U-17 Women’s World Cup
Uruguay | 13 November – 1 December 2018
Led by two goals from Clàudia Pina, Spain edged out Mexico 2-1 to win their first FIFA U-17 Women’s World Cup.

FIFA U-20 Women’s World Cup
Brittany, France | 5-24 August 2018
First-time winners Japan avenged a group-stage defeat to Spain by running out clear 3-1 victors in the final.

FIFA Club World Cup
United Arab Emirates | 12-22 December 2018
Real Madrid made it three FIFA Club World Cup titles in as many years with a comfortable 4-1 final win over the UAE’s AL Ain.
FIFA in 2018

On 13 June 2018, FIFA’s member associations gathered in Moscow for the 68th FIFA Congress ahead of the 2018 FIFA World Cup Russia™. A packed agenda saw the right to host the FIFA World Cup 2026™ awarded to the United 2026 bid from Canada, Mexico and the USA (see page 29); and the approval of a solid set of financial statements and the budget for the 2019-2022 cycle, with a focus on football development.

The budget for the FIFA Forward Programme will increase by USD 667 million (62 per cent) for the 2019-2022 cycle, from USD 1.079 billion up to USD 1.746 billion. All FIFA Forward allocations to member associations will be subject to stricter checks and controls than ever before, ensuring that more money is spent on improving the way we develop and support football across the globe – helping the sport to reach its worldwide potential while also ensuring that everyone who wants to take part can do so without barriers.

The Congress also approved a number of updates and improvements to the FIFA Statutes, designed to reflect processes established through the 2016 FIFA reforms and to mirror broader developments on best practice and good governance in sport. Like FIFA’s revised Code of Ethics, adopted by the FIFA Council on 10 June 2018, the new FIFA Statutes came into force on 12 August 2018.

In his address to the Congress, FIFA President Gianni Infantino reflected on the transformation in FIFA’s fortunes over the previous two years, pointing out that “the reforms and the principles of good governance that we introduced [in 2016] were instrumental in this renaissance”.

The President also announced that he would stand for re-election in 2019.

FIFA at the G20 Summit

For the first time, a serving FIFA President was invited to address the annual G20 Summit. On 1 December 2018 in Buenos Aires, Argentina, President Infantino discussed football’s role as a force for good with the potential to help address some of the challenges faced in modern society.

“There are at least five areas where football can convey a message of hope and be used as a powerful tool: economic growth, which includes infrastructural development; education; health; gender equality; and integration, particularly for immigrants and refugees,” he said.

The President discussed several examples from G20 countries that show how football is already helping to achieve these aims, such as the use of football to teach life skills in schools; the integration of migrants through football; and football clinics that address violence against women. As the President added, “Football can bring us together and make the world a more prosperous, educated, equal and perhaps even peaceful place.”
“Today, a bit over two years [since the reforms were launched], FIFA is alive and well – full of joy, filled with passion and with a vision for its future.”

Gianni Infantino, FIFA President
Speaking at the 68th FIFA Congress, 13 June 2018
Denise Castro of Mexico (L) and Leire Peña of Spain battle for the ball during the final of the FIFA U-17 Women’s World Cup Uruguay 2018 in Montevideo.
Compliance
Enhanced internal control framework
Reporting tools
FIFA Foundation
FIFA World Cup 2026™ bidding process
Sustainability and diversity

FIFA 2.0
Compliance

In October 2018, a sports governance observer study rated FIFA as the highest-scoring of five major international federations, with a standard governance observer index score 50 per cent higher than any other international federation in the study – but FIFA continues to work on improving its governance and compliance structures across the organisation.

New FIFA directives
Launched in December 2017, the revised FIFA Code of Conduct defines both FIFA’s core values and the compliance responsibilities of its employees and the wider organisation. The code sets out clear rules and guidance for FIFA team members, placing their obligations within the context of FIFA’s values and commitment to conducting business with integrity.

In 2018, following the launch of the revised Code of Conduct, FIFA launched five new sets of directives for employees and others affiliated with the organisation. Each set of directives offers clear guidance and advice on a specific subject: anti-bribery and corruption, conflicts of interest, gifts and hospitality, international trade control and reputational risk.

FIFA compliance training
In 2018, there was a significant increase in FIFA’s provision of compliance information, guidance and training to employees, committee members and other members of the FIFA family, directly inspired by FIFA 2.0 and its primary ambition to build a stronger institution. All new members of the FIFA team are now given compliance training as part of their induction into the organisation.

Existing FIFA employees have also been given face-to-face training on compliance matters. During 2018, 325 employees received face-to-face compliance training on subjects relevant to their areas of work, and FIFA employees joined members of the Compliance Division for a lunchtime “Compliance Townhall” workshop.

In addition, all FIFA committee 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.

Participants at the second FIFA Compliance Summit in 2018. See pages 22-23.
Employees have benefited from several new initiatives launched by the Compliance Division during 2018. Several awareness videos have been created on key compliance topics, offering employees vital information in an easy-to-follow format. FIFA also improved both the accessibility and awareness of the reporting mechanism, which is detailed on pages 26-27.

**Compliance risk assessment**

FIFA’s risk assessment processes embed compliance risk mitigation into its day-to-day activities, and the organisation’s risk assessment programme assumed much greater prominence in 2018. Through a series of in-depth questionnaires and discussions, the Compliance Division worked across FIFA to identify and benchmark the risks facing each division in the organisation annually, and to assess the controls in place to mitigate them. The Compliance Division also worked to create an action plan focusing on risk awareness, risk-mitigation training and controls.

**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 such restrictions are derived from international agreements and treaties or based on national laws.

FIFA’s monitoring and testing framework has recently been expanded. It is now aligned with a risk-based approach, particularly with regard to relevant economic sanctions and reputational risks. Along with monitoring controls on FIFA’s member associations, FIFA’s conflict-of-interest framework has been enhanced, with all employees required to complete annual conflict-of-interest declarations that are then reviewed, assessed and monitored.

**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. Alongside its work at the 2018 FIFA World Cup Russia™ (see opposite), the Compliance Division offered support across a wide variety of areas over the last 12 months – not least at the second annual Compliance Summit. For details, see pages 22-23.
Inspired by the success of FIFA’s first Compliance Summit in 2017, the organisation held a second summit in 2018 as part of its ongoing efforts to strengthen good governance and promote ethical conduct across international football.

The second FIFA Compliance Summit took place at the Home of FIFA in Zurich, Switzerland, from 17 to 18 October 2018. The two-day gathering saw professionals from member associations around the globe discuss key compliance concerns and challenges in the world of football, sharing knowledge and best practices with FIFA and their fellow member associations – helping to expand the compliance culture within FIFA, its member associations and confederations.

Day one of the two-day summit focused on theory, covering introductions to key compliance matters, such as the implementation of processes for risk assessment and due diligence and the development of appropriate policies and checks. Day two was dedicated to round-table discussions and workshops on how to put this theory into practice.

“There are many different cultures and ways of doing things across our 211 member associations, and FIFA needs to take this into account,” acknowledged FIFA President Gianni Infantino in his opening address. “It is easy to speak about all of these principles, but we need to focus on the practice, on their concrete implementation – and this can be achieved not only through rules and regulations, but more importantly through our everyday actions. At the end of the day, it comes down to common sense, and each and every one of us needs to act in the right and an honest way.”

Fatma Samoura, FIFA Secretary General, stressed the need for attendees to take their knowledge out into the world following the summit. “One of your responsibilities is to share what you learn here with your peers in the regions – to safeguard football.”
The summit provided the FIFA Compliance team with an opportunity to explain its approach, and to discuss in detail the many measures that FIFA has introduced in recent years to fully embed compliance into its day-to-day activities. These have so far included, among others:

- the creation of a dedicated Compliance Division staffed with compliance experts;
- the launch of a revised Code of Conduct;
- the enhancement of FIFA’s risk-assessment processes, as exemplified by the creation of the FIFA Risk Panel; and
- the Compliance Division’s active support in the central review of development funding.

“Our end objective is to help safeguard football, to ensure that it is there for the next generation of players and fans, but we cannot always expect everybody to know what they are supposed to do in a concrete situation,” said Edward Hanover, FIFA’s Chief Compliance Officer. “We need to be there and support our member associations everywhere in the world by listening to their concerns and providing the tools that can help them respond to their local challenges.”

Round-table and networking sessions allowed participants to share perspectives and best practices. The implementation of a proper risk assessment was identified as a key measure that enables member associations who may have limited resources to pinpoint their priorities.

“We need to work in close collaboration across the football pyramid to educate everyone, with FIFA at the top supporting the confederations and member associations, the confederations supporting our member associations, and the member associations supporting their clubs,” said Graciela Garay, CONMEBOL’s Ethics and Compliance Officer. The summit reinforced this collaboration, giving compliance professionals the opportunity to make contact with counterparts at all levels of football.

The summit was received very positively by all those who attended. FIFA’s third Compliance Summit will be held in the second half of 2019.
Enhanced internal control framework

The launch in 2016 of FIFA 2.0 heralded an overhaul of FIFA’s internal control framework. These improvements continued in 2018, with everything from a fully revised Code of Ethics to the introduction of a new process harmonisation programme and the establishment of an Internal Audit Department.

**Harmonisation of processes programme**
In January 2018, FIFA began working with a leading enterprise resource planning (ERP) software solution. The introduction of this new programme was inspired by the FIFA 2.0 objective to build a stronger institution through the harmonisation, simplification and digitisation of internal business processes, such as budgeting, procurement, contracting, invoicing, controlling, consolidation and human resources.

One year on, the benefits of this new solution are already being felt throughout the organisation. New financial modules have connected different aspects of the entire finance value chain, allowing the FIFA Finance team to transform and digitise its daily business. A new online procurement tool has allowed FIFA to create a central procurement database, with employees now able to track and make reference to their procurement processes much more efficiently. During 2018, FIFA also created a set of reports supporting different management levels to control their functional departments, and launched a mobile invoice approval app that can be used by FIFA’s management team wherever they are in the world.

This is just a snapshot of the positive results brought to the organisation’s business processes through the programme, which was initially under the management of the Secretary General’s Executive Office and is now overseen by FIFA’s IT Subdivision. Over the coming months, these tools will be refined further and new functionalities will be developed, optimised and integrated into FIFA’s daily operations.

**Good governance at FIFA: three lines of defence**

- **FIFA governing bodies: Audit & Compliance Committee**
- **FIFA Secretary General with senior management**
- **1st line of defence**
  - Operational management
  - Owns and manages risks
- **2nd line of defence**
  - Compliance
  - Ethics and integrity
  - Financial control (ICS)
  - Information security
  - Legal
  - Physical security
  - Procurement
  - Quality
  - Risk Panel
  - Sustainability
  - Risk oversight and assistance
- **3rd line of defence**
  - Internal Audit
  - Independent assurance

Model adapted from the Institute of Internal Auditors’ “Three Lines of Defence” model and COSO’s “Internal Control – Integrated Framework” guidance.
FIFA Risk Panel
In 2017, FIFA created the FIFA Risk Panel to consider, evaluate and focus on mitigating actions to combat the key risks facing the organisation. Comprising the Chief Legal and Integrity Officer, the Chief Financial Officer and the Chief Compliance Officer, with additional ad hoc input from other senior officers as requested, the FIFA Risk Panel meets and reports quarterly to the Secretary General and annually to the Audit and Compliance Committee.

During 2018, the management board worked to identify FIFA’s top risks. The FIFA chief officers entrusted with this task have now assessed all such risks, and have submitted action plans to mitigate the risks and combat them should they occur. The FIFA Risk Panel reviews FIFA’s top risks every quarter, with all other risks assessed annually by the chief officer responsible for them.

Internal control system
At the same time as FIFA introduced its new ERP solution, the organisation conducted an overall review and analysis of its internal control system and adapted it to its new business environment. Processes have been updated and controls have been implemented or modernised as deemed necessary to meet the new requirements, and the organisation has adopted IT general controls suitable for this new environment.

Internal Audit
In the third quarter of 2018, FIFA established an Internal Audit Department. It has been designed to provide independent assurance to both the Secretary General and the Audit and Compliance Committee regarding the effectiveness of FIFA’s governance, risk management and internal control processes, as well as FIFA’s performance in achieving its goals.

The objectivity and independence of the Internal Audit Department have been established by FIFA’s Control Environment Directives; by its direct reporting line to the Audit and Compliance Committee; and by its self-governance in accordance with guidance issued by the Institute of Internal Auditors, including the Definition of Internal Auditing, the Code of Ethics and the International Standards for the Professional Practice of Internal Auditing. That said, Internal Audit shares with management the common goal of helping FIFA to fulfil its mission and achieve its strategic objectives. This department will play a key role in ensuring that FIFA’s processes are fit for purpose and conducted with integrity, helping FIFA to become an ever-stronger institution.

During 2018, the department established its charter and developed its risk-based internal audit plan for the coming year. The Head of Internal Audit will review and adjust this plan as necessary in response to changes in the organisation’s business, risks, operations, programmes, systems and controls.

Related-party procedures
FIFA has established a set of internal processes to ensure that any potential conflicts of interest are swiftly identified and resolved. These 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.

The FIFA Code of Conduct emphasises the importance of identifying potential conflicts of interest and provides the following guidance to FIFA team members: “If you believe there may be a conflict of interest, whether actual, perceived or potential, you must immediately contact your line manager and the FIFA Compliance Division.”

There are four ways in which individuals may submit related-party disclosures:

- as part of their annual disclosure, required by all FIFA team members;
- on an ad hoc basis;
- on a procurement form, if relevant and appropriate; and
- as part of the HR and recruitment process.

Related-party disclosures by Council members are managed by the Audit and Compliance Committee (see page 52).

Code of Ethics
The year saw a major review and revision of the FIFA Code of Ethics, instigated by the two Ethics Committee chambers. For more information on this revision and on the Ethics Committee’s other activities during 2018, see pages 50-51.
FIFA is determined that anyone who suspects wrongdoing with regard to its activities, both from within and outside the organisation, should be able to report their suspicions quickly, easily and confidentially – and that misconduct on the pitch, including doping, should be driven out of the game.

**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 harassment, discrimination, mobbing and inadequate working conditions. The two ombudspersons, one female and one male, are Swiss-based lawyers who speak the four FIFA languages. They provide FIFA with regular reports, keeping the organisation informed about ongoing issues and allowing it to take steps to prevent them in the future. In 2018, three issues were raised to the ombudspersons, and all were resolved successfully.

**Reporting mechanism**
FIFA’s regulatory framework has been designed to ensure that all statutory rules, rules of conduct and internal guidelines are respected and followed. The FIFA Code of Conduct and the FIFA Code of Ethics contain standards for legal and ethical behaviour that should be considered and complied with at all times. Both codes have been designed to serve as aids to prevent any breaches of FIFA rules, but in the event of such breaches, FIFA’s reporting mechanism allows employees and others to report potentially inappropriate behaviour and regulatory infringements to FIFA.

FIFA’s reporting mechanism handles potential violations that fall under the jurisdiction of FIFA, as opposed to a local entity, such as a member association or confederation, for example: misconduct that occurs in or affects more than one confederation; and misconduct that would ordinarily be addressed by a confederation or member association but has not been or is unlikely to be dealt with appropriately at that level. The mechanism allows employees and others to communicate anonymously, if desired.

FIFA made significant improvements to the mechanism in 2018, including a major expansion of its scope. Along with reports on match manipulation, FIFA Code of Ethics violations,
disciplinary issues and internal FIFA misconduct, the mechanism now also accepts reports on doping issues, and reports from human rights defenders and media representatives who consider rights to have been violated related to FIFA activities. The mechanism now has two distinct channels: one for external reports, and another for FIFA staff to report potential violations of the FIFA Code of Conduct.

The mechanism was promoted widely during 2018: externally, with articles on FIFA.com, and internally, through an internal communications campaign that included videos and emails. FIFA is planning to improve the mechanism further in 2019 with a new option for individuals to voice their concerns by phone.

This specially secured communication platform is administered by an external specialist in the secure and confidential handling of sensitive information. The platform is accessible 24 hours a day, seven days a week, at www.bkms-system.net/FIFA or through FIFA’s internal website. All information is handled promptly and treated in the strictest confidence under applicable laws and regulations. FIFA does not tolerate retaliation against individuals who report violations.

Anti-doping
The 2018 FIFA World Cup Russia™ featured the most extensive anti-doping testing programme ever carried out for a FIFA World Cup. A total of 2,761 urine, blood and/or blood passport samples were collected during pre-competition tests carried out on a pool of 1,500 players by both FIFA and National Anti-Doping Organisations, with a further 626 samples collected during the tournament. FIFA worked closely with 48 anti-doping organisations to gain access to players’ data in the Anti-Doping Administration & Management System overseen by the World Anti-Doping Agency, share intelligence and coordinate testing schedules.

Also during 2018, the FIFA Anti-Doping Unit monitored approximately 150 proceedings relating to anti-doping rule violations among member associations during the year. This work is helping to ensure the correct application of FIFA’s Anti-Doping Regulations while also promoting FIFA’s commitment to clean football.

The 2018 FIFA World Cup Russia featured an extensive anti-doping programme.
Established in March 2018, the FIFA Foundation enjoyed a successful first year. The Foundation is inspired by five of the United Nations’ 17 Sustainable Development Goals in its activities in the areas of community-building, education, health, equality and inclusion, and dialogue and peace. Across all its activities, the Foundation takes an innovative, modern and digital approach that is designed to have a positive impact on as many people as possible.

The Foundation’s Community Programme supports projects and organisations that use football as a tool for social development and education. Once a year, the Foundation invites well-established non-profit entities to apply for funding to use football to address social issues impacting youths. Applications for support are only accepted from not-for-profit non-governmental organisations (NGOs) that are non-discriminatory, politically and religiously independent and that already run established programmes using football to address social issues and target children or the youth. To ensure the legitimacy of all projects and the appropriate use of FIFA funds, applicants must provide fully audited financial statements, and must also guarantee that other donors will provide funding equal to or greater than the funding provided by FIFA.

The Foundation’s Recovery Programme raises humanitarian aid for the recovery and reconstruction of damaged or destroyed sports infrastructure worldwide. With an annual budget of USD 4 million to support such aid, in 2018, the Recovery Programme provided support to the likes of the British Virgin Islands Football Association, to repair football pitches destroyed by Hurricane Irma in August 2017, and the Guatemalan Football Association, following damage caused by the Volcán de Fuego in June 2018. All activities are governed by agreements with the respective member associations.

Football creates significant opportunities to break down barriers, particularly for young girls. The Foundation empowers local communities, particularly girls, across the Middle East, where participation in the game is limited by cultural and religious barriers. In November 2018, the Foundation brought together member associations from the Middle East and Nordic regions to share knowledge on football for girls in the Middle East, and to create technical and social development models that empower young women on the pitch and in wider society.

The FIFA Legends are ambassadors for the Foundation, and are greatly committed to its community programmes. Year-round, they visit countries around the world: interacting with fans, creating unique moments, contributing to solving local problems and responding to local needs.
FIFA World Cup 2026™ bidding process

“I have been dealing with the evaluation of bids for over 20 years,” said FIFA President Gianni Infantino, “and I challenge anyone to point out an organisation that conducts a bidding process as fair, objective and transparent as the one that FIFA is carrying out for the FIFA World Cup 2026.”

As part of the organisation’s ongoing governance reforms, FIFA established a new bidding process to ensure that the selection of the host nation(s) for the FIFA World Cup 2026 would be as open and transparent as possible – allowing every fan around the world to understand how and why the FIFA Congress chose the host nation(s).

As part of the process, FIFA established a 2026 Bid Evaluation Task Force, made up of the chairs of the Audit & Compliance and Governance Committees (Tomaž Vesel, who also chaired the Task Force, and Mukul Mudgal), a member of the Organising Committee for Competitions (Iloč Gjorgioski), and the two Deputy Secretaries General from the FIFA administration (Zvonimir Boban and Marco Villiger). The Task Force was supported by a central team, plus experts from within and outside FIFA. To guarantee integrity and transparency, FIFA appointed an independent auditing firm to monitor key elements of the process, from the equal treatment of participating member associations to the final evaluation report.

A scoring system was developed to determine whether bids were eligible to be designated by the FIFA Council and selected by the FIFA Congress. The bid books and other bid materials were assessed and reviewed, with a two-month window for clarifications and the supply of further information as needed. FIFA’s Compliance Division assessed each bid to ensure it contained the roots of a substantial compliance programme, covering everything from risk assessment to policy definitions. Each country was subject to multiple inspection visits, when FIFA assessed infrastructure and discussed the bids with relevant personnel.

The Bid Evaluation Report and the results of the assessment were presented to the FIFA Council and FIFA Congress ahead of the selection to ensure all member associations were fully informed, and the report was published so fans could understand the process. Each bid team was then given an equal chance to present their bids at the FIFA Congress before the vote was taken and the full voting results were published.

The independent auditing firm published its third and final report on the process – and confirmed that, in its view, FIFA’s reforms had achieved the organisation’s ambitions towards openness and transparency. According to the report, “FIFA successfully kept to its ambitious goal of implementing an improved bidding process.”
FIFA has a responsibility and an opportunity to harness the power of football to drive positive social and environmental change – and FIFA 2.0 acknowledges the importance of sustainability and diversity in its vision for the future of football.

2018 FIFA World Cup Russia™

The 2018 FIFA World Cup Russia saw FIFA meet challenging targets in areas from stadium construction and waste management to climate change and human rights; address issues linked to accessibility, anti-discrimination and labour rights; and establish a new compliance programme focusing on transparency, anti-bribery measures and anti-corruption processes.

Ahead of the tournament, FIFA and the Local Organising Committee (LOC) worked with the Klinsky Institute of Labour Protection and Working Conditions on a special system to monitor, scrutinise and improve working conditions at the tournament’s ten newly constructed or renovated stadiums. FIFA also expanded its engagement with stakeholders before and during the competition, organising topic-specific forums and

The Samara Arena was built to high sustainability standards for the 2018 FIFA World Cup Russia.
workshops to exchange views on subjects and issues relevant to FIFA’s sustainability strategy.

Following a successful implementation in the tournament qualifiers and during the FIFA Confederations Cup Russia 2017, the tournament featured a new anti-discrimination monitoring system created by FIFA in collaboration with the Fare network. The system placed three dedicated anti-discrimination observers to monitor spectators’ behaviour at every match, and gave referees the power to stop, suspend or even abandon a match as required due to discrimination off the field.

A comprehensive accessibility programme also improved the experience of disabled spectators. The pre-tournament publication of a special Spectator’s Accessibility Guide detailed such services and infrastructure as designated parking and transport, accessible entrances and signage, wheelchair escorts, audio-descriptive commentary for blind and partially-sighted fans at all matches and special ticketing arrangements, which included complementary companion seats for all holders of special access tickets (SATs).

During the tournament, the FIFA Foundation staged its first FIFA Foundation Festival in Moscow. From 23 June to 3 July, the ten-day event brought together 297 young leaders from community programmes, from 37 countries, to celebrate and showcase the power of football for positive social change. Street Soccer USA, Sport Against Racism Ireland, the Single Leg Amputee Sports Association from Sierra Leone and the British-Russian Downside UP charity were among the 48 non-governmental organisations who took part in the event, which featured workshops, discussions, a leadership programme for young community workers and a mini football tournament.

In 2019, FIFA will publish a full Sustainability Report covering its activities and achievements at the 2018 FIFA World Cup, compiled in accordance with the internationally recognised GRI Standards for sustainability reporting.
In 2018, FIFA worked with the LOC and the Supreme Committee for Delivery & Legacy on the FIFA World Cup Qatar 2022 Sustainability Strategy. The document has been developed and designed to ensure that the planning, delivery and legacy of the tournament lessen its negative impacts and enhance its benefits on people, society, the economy and the environment.

The document is based on five pillars – human, social, environmental, economic and governance – and is aligned with the Qatar National Vision 2030, a state initiative designed to transform Qatar into “an advanced society capable of achieving sustainable development with the goal of providing a high standard of living for all citizens”. Following a materiality and human-rights impact assessment and a thorough stakeholder engagement process, FIFA identified 20 material issues and 22 strategic objectives to guide progress in the run-up to the tournament.

Workers’ safety and welfare is a key part of the strategy, and 2018 saw the publication of two important reports relating to this crucial issue. February 2018 saw the publication of the first compliance report compiled by Impactt Ltd., an award-winning and independent UK-based ethical trade consultancy, while the following month saw the arrival of the third Workers’ Welfare Progress Report from the Supreme Committee for Delivery & Legacy. These reports form part of a four-tier audit system designed by the Supreme Committee to enforce compliance with workers’ welfare standards by contractors and sub-contractors at tournament construction sites.

FIFA also lent its support to the technical cooperation programme between Qatar and the International Labour Organization (ILO), which has been designed to ensure compliance with relevant international labour standards and to guarantee fundamental principles and rights at work in Qatar between 2018 and 2022. Representatives from FIFA and the ILO met twice in Doha during the course of 2018.
FIFA Women’s World Cup France 2019™

FIFA’s ambition to organise its events and tournaments in line with international sustainable development principles and standards extends to the FIFA Women’s World Cup France 2019.

Following the LOC’s 2017 commitment to 15 key sustainability principles, published in a national charter by the French Ministry of Sport and the French branch of the World Wide Fund for Nature (WWF), the Sustainability Strategy for the FIFA Women’s World Cup France 2019 was developed and published. The strategy is arranged into nine topics within three focus areas – social, environmental and economic – and has been put into action with a series of activities designed to minimise the negative impacts of the tournament and maximise its benefits.

In 2018, FIFA and the LOC presented the strategy to key stakeholders and held discussions on such diverse subjects as gender equality, environmental protection, cultural impact and reporting. The tournament will benefit from a series of ambitious initiatives and activities in such areas as waste recycling, food waste recovery, public transport, accessibility and community events.

Human rights

Safeguarding human and labour rights is a key element in FIFA’s overall approach to sustainability, and in 2018, the organisation continued to lead by example in this regard.

Established in 2017, the independent FIFA Human Rights Advisory Board met in Zurich in March 2018 and again in Doha in October 2018. The schedule of events around the Doha meeting also included visits to FIFA World Cup Qatar 2022 construction sites and discussions with local stakeholders. The board published its second comprehensive report, including recommendations for FIFA, in November.

May 2018 saw FIFA launch a complaints mechanism for human rights defenders and media representatives who consider their rights to have been violated while performing work related to FIFA’s activities. The mechanism encompasses a detailed statement that specifies the commitment outlined in paragraph 11 of FIFA’s Human Rights Policy to respect and help protect the rights of human rights defenders and media representatives around the world.

FIFA’s monitoring programme for workers’ rights at the 2018 FIFA World Cup Russia concluded successfully with final construction-site visits in May 2018, while the collaboration with the Supreme Committee for Delivery & Legacy on workers’ welfare in Qatar continued throughout the year and will carry on in 2019.

May 2018 saw FIFA launch a complaints mechanism for human rights defenders and media representatives who consider their rights to have been violated while performing work related to FIFA’s activities. The mechanism encompasses a detailed statement that specifies the commitment outlined in paragraph 11 of FIFA’s Human Rights Policy to respect and help protect the rights of human rights defenders and media representatives around the world.
Young fans await the start of Uruguay's match against Ghana at the FIFA U-17 Women's World Cup Uruguay 2018.
FIFA FORWARD PROGRAMME
FIFA Forward in 2018

Providing more than USD 1 billion in development funding investment over its first three-year cycle while also requiring beneficiaries to fully account for the funds they receive, the FIFA Forward Programme has delivered a major breakthrough in the way that development is perceived, organised, funded and implemented. At the 68th FIFA Congress, FIFA confirmed that Forward funds would increase by 62 per cent to USD 1.746 billion for the 2019-2022 cycle.

USD 1.079 billion
FIFA Forward development funding investment during 2016-2018, the programme’s first cycle

USD 832 million
Funds committed in 2016-2018, of which USD 727 million had been released to confederations, member associations and zonal/regional associations by the end of 2018

Wholly inclusive and equal
211 member associations, 13 zonal/regional associations and six confederations

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

Totally integrated
The development strategy and implementation plan are integrated into the contract of agreed objectives, the basis for all development funds released to beneficiaries

Increased oversight
Member associations are subject to financial oversight, but also receive guidance on strengthening financial management, transparency and accountability
FIFA Forward funding rises by 62%

2016-2018: USD 1.079bn

2019-2022: USD 1.746bn

1,978 applications submitted by member associations during 2016-2018

- 1,121 project implementation
- 589 operating costs
- 268 travel and equipment

606 applications submitted by member associations in 2018

- 471 project implementation
- 123 operating costs
- 12 travel and equipment
Principles of good governance

Article 15 of the FIFA Statutes requires member associations’ statutes to comply with principles of good governance. Member associations are obliged to ratify their statutes in accordance with the requirements of the FIFA Statutes and the FIFA Standard Statutes (art. 14).

Member associations’ statutes must contain the following provisions:

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

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.

Financial governance

In 2018, FIFA increased its assistance to member associations, enabling them to maximise the benefits of the FIFA Forward Programme while also helping them to meet its high standards of accountability, governance and transparency.

By increasing the capacity of its Member Associations Division and its Financial Governance and Oversight teams, and by focusing on generating more sophisticated intelligence and financial data, FIFA has supported its member associations by standardising benchmarking and by directing tailor-made professionalisation efforts and best-practice solutions where they are most urgently needed.

As part of this work, FIFA has hosted ten financial management and governance workshops with finance staff and senior management from 66 member associations around the world. Participants, mostly financial administrators and managers at the member associations, learned about key aspects of good financial governance and were able to share their experiences with their colleagues, highlighting best practices and compliant solutions adapted to their regional realities. FIFA’s Financial Governance Unit also completed ten missions: spending dedicated time with member associations’ finance staff, providing hands-on guidance and identifying areas in financial operations where member associations could improve their performance.

With further expansion planned for 2019, the Member Associations Financial Governance Unit plans to generate even more sophisticated data to drive more effective capacity-building initiatives as part of FIFA Forward 2.0.
Funding oversight

Independent reviews and audits of member associations
Following the independent central reviews of 40 member associations and one confederation carried out in 2016, and the reviews of 73 member associations and four confederations in 2017, FIFA extended its central review process to 204 member associations in 2018.

Globally recognised auditors were engaged to conduct independent central reviews of 204 member associations in 2018, an increase of 179 per cent on the number of reviews conducted in 2017. Of these 204 reviews, 193 were on-site reviews and 11 were desktop reviews. Auditors also conducted desktop reviews of five confederations during the year. These reviews covered the use of funds received, financial records, supporting documentation, cash payment levels and many other areas. As a result, FIFA now has a more comprehensive picture of the financial management capacities, strengths, weaknesses, opportunities and threats relating to all beneficiaries of FIFA Forward funds.

For several beneficiaries, 2018 was the second or third consecutive year they had been subject to an independent central review. The consistency brought by such annual reviews is designed to help beneficiaries improve how they account for their funds – and, according to FIFA’s external auditors, such improvements are already occurring among Forward beneficiaries.

Where issues have been identified, action plans have been drawn up by the beneficiaries, the external auditors and FIFA’s Member Associations Division, generally working in consort. These action plans help beneficiaries to improve their practice in subsequent years while also providing benchmarks by which such improvements can be measured.

In October 2018, the FIFA Council approved the FIFA Forward 2.0 Regulations for the new four-year cycle covering 2019-2022, codifying the extension of the independent central reviews to all FIFA Forward beneficiaries. In future years, the programme of central reviews will be extended to cover even more areas related to beneficiaries’ development activity and internal operations. FIFA is committed to ensuring that all FIFA Forward development funds are fully accounted for and exclusively directed to core footballing operations, projects and activities. All Forward legacy projects will also be subject to enhanced monitoring.
USA U-20 midfielder Brianna Pinto speaks during the United 2026 bid presentation at the 68th FIFA Congress.
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HOW FIFA IS ORGANISED 4
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;
- adopts and amends the Statutes, the Regulations Governing the Application of the Statutes and the Standing Orders of the Congress;
- 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, which in 2018 took place in Moscow on 13 June ahead of the 2018 FIFA World Cup Russia™. At the Congress, the right to host the FIFA World Cup 2026™ was awarded to the United 2026 bid from Canada, Mexico and the USA.

The Congress also approved amendments to the FIFA Statutes, designed to reflect the organisation’s new structure and processes established through the 2016 FIFA reforms and to mirror broader developments on best practice and good governance in sport. The new Statutes came into force on 12 August 2018, 60 days after the close of the Congress, on the same day that FIFA’s revised Code of Ethics (see page 50) came into effect following its adoption by the FIFA Council in June 2018.

The 69th FIFA Congress is scheduled to take place in Paris, France, on 5 June 2019.
The FIFA President

The President represents FIFA generally. He chairs the Council and the Congress, and also 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 and art. 14 of the FIFA Governance Regulations, 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, publicly available at FIFA.com.

GIANNI INFANTINO

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

Before being elected FIFA President, Mr Infantino was the UEFA General Secretary from October 2009, having joined the organisation in 2000. He led a team of over 400 staff, helping to further strengthen both national team and club football in Europe and UEFA’s role as a respected and credible international governing body.

At the helm of UEFA’s administration and together with its Executive Committee, he intensified UEFA’s work to provide a democratic and sustainable environment for European football. This was achieved through initiatives such as Financial Fair Play, improved commercial support, an increased role in the decision-making process for member associations of all sizes, and the development of UEFA’s competitions at every level of the game — including the exponential growth of the UEFA Champions League and the expansion of the UEFA European Championship.

Mr Infantino also led the fight against social ills and threats to the integrity of football in Europe, including all forms of racism, discrimination, violence and hooliganism, and match-fixing.
FIFA around the world

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

**CONMEBOL**
SOUTH AMERICA
member associations **10**
AFC
ASIA
member associations 46

CAF
AFRICA
member associations 54

UEFA
EUROPE
member associations 55

OFC
OCEANIA
member associations 11
The FIFA Council

The Council defines FIFA’s mission, strategic direction, policies and values, particularly 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 Statutes and 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 monitored by individuals appointed by the Governance Committee. All candidates are subject to comprehensive eligibility checks conducted by the 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:

- 16 March 2018 in Bogotá, Colombia;
- 10 June 2018 in Moscow, Russia; and
- 26 October 2018 in Kigali, Rwanda.
## Members of the FIFA Council

<table>
<thead>
<tr>
<th>Name</th>
<th>Nationality</th>
<th>Member since</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>President</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gianni INFANTINO</td>
<td>Switzerland/Italy</td>
<td>2016</td>
</tr>
<tr>
<td><strong>Senior Vice-President</strong></td>
<td></td>
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<tr>
<td>Shk. Salman bin Ebrahim AL KHALIFA</td>
<td>Bahrain</td>
<td>2013</td>
</tr>
<tr>
<td><strong>Vice-presidents</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>David GILL</td>
<td>England</td>
<td>2015</td>
</tr>
<tr>
<td>Alejandro DOMÍNGUEZ</td>
<td>Paraguay</td>
<td>2016</td>
</tr>
<tr>
<td>Vittorio MONTAGLIANI</td>
<td>Canada</td>
<td>2016</td>
</tr>
<tr>
<td>Aleksander ČEFERIN</td>
<td>Slovenia</td>
<td>2016</td>
</tr>
<tr>
<td>Ahmad AHMAD</td>
<td>Madagascar</td>
<td>2017</td>
</tr>
<tr>
<td>Sándor CSÁNYI</td>
<td>Hungary</td>
<td>2017</td>
</tr>
<tr>
<td>Lambert MALTOCK</td>
<td>Vanuatu</td>
<td>2018</td>
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<tr>
<td><strong>Members</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hany ABO RIDA</td>
<td>Egypt</td>
<td>2009</td>
</tr>
<tr>
<td>Lydia NSEKERA</td>
<td>Burundi</td>
<td>2012</td>
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<tr>
<td>Sonia FULFORD</td>
<td>Turks and Caicos Islands</td>
<td>2013</td>
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<tr>
<td>Sunil GULATI</td>
<td>USA</td>
<td>2013</td>
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<tr>
<td>Tarek BOUCHAMAOUI</td>
<td>Tunisia</td>
<td>2015</td>
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<tr>
<td>Constant OMARI</td>
<td>Congo DR</td>
<td>2015</td>
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<tr>
<td>HRH Prince ABDULLAH</td>
<td>Malaysia</td>
<td>2015</td>
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<tr>
<td>Kohzo TASHIMA</td>
<td>Japan</td>
<td>2015</td>
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<tr>
<td>Fernando SARNEY</td>
<td>Brazil</td>
<td>2015</td>
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<tr>
<td>Pedro CHALUJA</td>
<td>Panama</td>
<td>2016</td>
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<tr>
<td>Luis HERNÁNDEZ</td>
<td>Cuba</td>
<td>2016</td>
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<tr>
<td>María Sol MUÑOZ ALTAMIRANO</td>
<td>Ecuador</td>
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<tr>
<td>Evelina CHRISTILLIN</td>
<td>Italy</td>
<td>2016</td>
</tr>
<tr>
<td>Lee HARMON</td>
<td>Cook Islands</td>
<td>2016</td>
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<tr>
<td>Sandra FRUEAN</td>
<td>American Samoa</td>
<td>2016</td>
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<tr>
<td>Almamy Kabele CAMARA</td>
<td>Guinea</td>
<td>2016</td>
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<tr>
<td>Ramón JESURÚN</td>
<td>Colombia</td>
<td>2016</td>
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<tr>
<td>Reinhard GRINDEL</td>
<td>Germany</td>
<td>2017</td>
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<tr>
<td>Dejan SAVICEVIĆ</td>
<td>Montenegro</td>
<td>2017</td>
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<tr>
<td>Mahfuza AKHTER KIRON</td>
<td>Bangladesh</td>
<td>2017</td>
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<tr>
<td>Mariano ARANETA</td>
<td>Philippines</td>
<td>2017</td>
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<tr>
<td>CHUNG Mong Gyu</td>
<td>Korea Republic</td>
<td>2017</td>
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<tr>
<td>ZHANG Jian</td>
<td>China PR</td>
<td>2017</td>
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<tr>
<td>Alexey SOROKIN</td>
<td>Russia</td>
<td>2017</td>
</tr>
<tr>
<td>Fernando GOMES</td>
<td>Portugal</td>
<td>2017</td>
</tr>
<tr>
<td>Georgios KOUMAS</td>
<td>Cyprus</td>
<td>2018</td>
</tr>
<tr>
<td>Claudio TAPIA</td>
<td>Argentina</td>
<td>2018</td>
</tr>
<tr>
<td>Walter NYAMILANDU</td>
<td>Malawi</td>
<td>2018</td>
</tr>
</tbody>
</table>

List as of 31 December 2018
FIFA’s committees

FIFA’s governance structure includes standing and independent committees, each specialising 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>Development</td>
<td>Responsible for strategy and budget allocation for FIFA’s global development programmes</td>
</tr>
<tr>
<td>Finance</td>
<td>Responsible for financial and asset-management strategy, budgeting and consolidated financial statements, and for policies, rules and guidelines on financial and asset-management matters</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>Medical</td>
<td>Responsible for all medical aspects of football including the fight against doping</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>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>Players’ Status</td>
<td>Responsible for monitoring compliance with the Regulations on the Status and Transfer of Players: the Dispute Resolution Chamber is a sub-committee of the Players’ Status Committee</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>
</tbody>
</table>

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

The chairperson, deputy chairperson and members of standing committees are appointed by the Council upon proposal by the member associations, the confederations or the FIFA President. The exceptions are the chairperson, deputy chairperson and members of the Governance Committee (see opposite), who are elected by the FIFA Congress upon proposal by the Council.

The chairpersons, deputy chairpersons and members of FIFA’s 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. The Council ensures appropriate female representation on the standing committees. All chairpersons, deputy chairpersons and members must complete initial compliance training within six months of assuming their positions. They must then complete additional compliance training at least once every two years.

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.
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 material amendments to FIFA regulations and the introduction of new material regulations.

The committee also deals with other issues relating to FIFA’s governance; advises on matters relating to social responsibility, human rights, environmental protection, political neutrality and gender equality; and observes the election of FIFA Council members at confederation conferences.

In addition, the Governance Committee has special duties with regard to the procedures governing the election of the FIFA President, if no ad hoc Electoral Committee is established, and is responsible for appointing individuals to monitor the election of Council members at confederation congresses.

The Review Committee is composed of the chairperson, deputy chairperson and one independent member of the Governance Committee. Its responsibilities include conducting eligibility checks and carrying out independence reviews on FIFA committee members.

MUKUL MUDGAL
Chairperson, Governance Committee

Mukul Mudgal is a former 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 in 2017.
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 Ethics, Disciplinary and Appeal Committees – are elected by the FIFA Congress to serve four-year terms, 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 Governance Regulations, 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. It is divided into two chambers, the investigatory chamber and the adjudicatory chamber, which have been served by separate secretariats since 2018 in order to safeguard their independence from one another.

By express request of the chairs of the committee’s two chambers, 2018 saw a major review and revision of the FIFA Code of Ethics. The revised code, which for the first time includes a specific article that establishes a five-year minimum ban for anyone found guilty of match manipulation, was approved by the FIFA Council on 10 June 2018 and came into force on 12 August 2018.

Also in 2018, the committee determined that once its decisions have become final and binding, they will be published in anonymised form. This increased transparency will allow the public a greater understanding of the committee and will also guide other football stakeholders in their own ethics frameworks. The committee has been proactive in offering guidance to other football stakeholders and is glad to see more ethics committees being established at national and regional levels.

The Ethics Committee played a key role at the 2018 FIFA World Cup Russia™, setting up an ad hoc office in Moscow to oversee ethical conduct during the competition and at the preceding FIFA Congress, which determined the host for the FIFA World Cup 2026™. The committee was deeply involved in the bidding process and will be a key part of all future bidding processes. By substantially enhancing ethical conduct and transparency, the committee now has the power to assess whether any related activities are unethical or violate any specific rules of conduct, and can investigate any official involved in the bid teams.

Teams at the FIFA U-17 Women’s World Cup in France and the FIFA U-20 Women’s World Cup in Uruguay took part in special interactive ethics workshops covering such topics as anti-discrimination, harassment and gender equality. The committee believes that such educational activities are of paramount importance, and the workshops received positive feedback from the players who took part.
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. It can also open proceedings based on a filed complaint, which may not be challenged. After a preliminary review to consider 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.

In 2018, the investigatory chamber continued to deal with an extensive volume of claims. The chamber opened a total of 29 investigations during the year, more than twice as many as in 2017.

Adjudicatory chamber
The adjudicatory chamber makes 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. The adjudicatory chamber can return the report and ask the investigatory chamber either to conduct more investigations or make additions, or it can conduct further investigations on its own.

The adjudicatory chamber decided 16 cases in 2018, more than double the previous year, with the shortened average duration of ethics proceedings serving to safeguard the legal security of all stakeholders involved.
Audit and Compliance Committee

The independent 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 committee oversees and monitors both the FIFA Council and the FIFA general secretariat. In this capacity, it advises, assists and oversees FIFA’s operational, financial and compliance matters, including in particular the distribution and flow of development-related funds.

In 2018, the committee oversaw a thorough risk assessment of the entire FIFA organisation, carried out by a dedicated task force, and the creation of FIFA’s internal audit function. The first Internal Audit Plan will be launched in 2019.

The year also saw an in-depth review of FIFA’s procurement processes.

The committee oversaw the bidding process for the FIFA World Cup 2026™, which concluded at the Congress. The committee chairperson chaired the Bid Evaluation Task Force and contributed to the final Bid Evaluation Report (see page 29).

The committee continued to oversee the independent central reviews that FIFA carried out across its member associations and confederations as part of the FIFA Forward Programme. When the programme’s first cycle ended in 2018, central reviews had been completed on 204 member associations that had received FIFA Forward funds and on five confederations. During the course of the year, the regulations for the new cycle of the FIFA Forward Programme were endorsed by the committee and then approved by the FIFA Council.

Compensation Sub-Committee

As a sub-committee of the Audit and Compliance Committee, the Compensation 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 fulfil the independence criteria defined in the FIFA Governance Regulations.

Its 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; and to approve the contracts of the President and the Secretary General.

In 2018, the sub-committee carried out a full assessment of the Compensation, Expenses and Benefits Regulations for Senior Officials during the 2018 FIFA World Cup Russia™; evaluated the workload and compensation of the independent members of FIFA’s standing committees and the members of the independent committees; and developed incentive plans for variable salary components for the President and the Secretary General.
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.

The Disciplinary Committee covered all disciplinary aspects relating to the five competitions organised by FIFA and staged in 2018, including the 2018 FIFA World Cup Russia™, and for the first time monitored the FIFA eWorld Cup™. Committee members were deployed in all competitions, which allowed the committee to deal promptly and efficiently with all disciplinary matters that arose during each tournament. It opened a total of 975 investigations during the year, including 91 cases and requests relating to the 2018 FIFA World Cup. A total of 269 cases were submitted for decision to the committee, with 190 submitted to individual committee members.

**ANIN YEBOAH**  
Chairperson, Disciplinary Committee

Anin Yeboah has extensive experience within the judiciary and the world of football. Currently a Justice of the Supreme Court of Ghana, Yeboah has previously served as Justice of the Court of Appeal (2003-2008) and the High Court (2002-2003) in the country, and also served as chairman of the Appeal Committee at the Ghana Football Association from 2004 to 2008. Yeboah was elected chairperson of the Disciplinary Committee at the 67th FIFA Congress in 2017.

**THOMAS BODSTRÖM**  
Chairperson, Appeal Committee

Thomas Bodström is a former politician and elite football player who has been practising law for nearly three decades. His playing career included a spell with Swedish club AIK (1987-1989), before he retired from the game and pursued a career in the legal profession. He served as Minister of Justice in the Swedish Social Democratic Party government of Prime Minister Góran Persson from 2000 to 2006. Bodström was elected chairperson of the Appeal Committee at the 67th FIFA Congress in 2017.

The Appeal Committee handles 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.

The committee passed 13 decisions during 2018. A total of 42 decisions were appealed before CAS during the course of the year.
Independence reviews and eligibility checks

**Independence reviews**
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 for 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.

Referee César Ramos at the 2018 FIFA World Cup Russia™.
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;
- the negotiation, execution and 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 management

As at 31 December 2018
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

After starting her United Nations (UN) career in Rome as a senior logistics officer with the World Food Programme in 1995, Ms Samoura served as Country Representative or Deputy Humanitarian Coordinator in seven countries: the Republic of Djibouti, Cameroon, Chad, Guinea, Niger, Madagascar and Nigeria. In a humanitarian career with the UN that spanned 21 years, Ms Samoura initiated and led several development and humanitarian programmes across the globe, and countries in Africa, Asia, Latin America and Europe all benefited from her skills in programme and operations management.

Ms Samoura’s leadership and vision have helped empower women and young people, change lives and protect the environment. With significant experience in complex development, socio-economic, political and security situations, she has helped countries to respond to various sociopolitical, economic, humanitarian, security and human-rights challenges. Ms Samoura was able to make a difference to millions through her work with the UN and is now helping to change the world through football as FIFA’s first-ever female Secretary General.
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.

Fédération Internationale de Football Association (FIFA)

- FIFA Travel GmbH (in liquidation)
- Early Warning System GmbH (in liquidation)
- FIFA Development Zurich AG
- Hotel Ascot GmbH

- 2010 FIFA World Cup Ticketing (Pty) AG (in liquidation)
- FIFA World Cup South Africa (Pty) Ltd (in liquidation)
- FIFA World Cup Brazil Assessoria Ltda
- 2018 FIFA World Cup LLC

- FIFA Museum AG
- FIFA Foundation
- FIFA Ticketing AG
- FIFA World Cup Qatar 2022 LLC

- FIFA Museum Gastronomie AG
- 2014 FIFA World Cup Venda de Ingressos Ltda
- 2018 FIFA World Cup Ticketing LLC

Note: FIFA Transfer Matching System GmbH has been liquidated and removed from the Commercial Register.
The Home of FIFA in Zurich, Switzerland.
GOVERNANCE AND TRANSPARENCY

Compensation  60

5
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 2018. The individual annual compensation of the President, the vice-presidents, the FIFA Council members and the Secretary General, as well as the chairpersons and deputy chairpersons of the independent committees and standing committees, are published annually.

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 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 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 Compensation Sub-Committee convenes as often as necessary. In 2018, the sub-committee carried out a full assessment of the Compensation, Expenses and Benefits Regulations for Senior Officials during the 2018 FIFA World Cup Russia™; evaluated the workload and compensation of the independent members of FIFA’s standing committees and the members of the independent committees; and developed incentive plans for variable salary components for the President and the Secretary General.

All figures in this section are in US dollars (USD).
FIFA Council

According to the rules and principles in place for 2018, FIFA Council vice-presidents who are also confederation presidents each receive a net annual compensation of USD 300,000* (USD 300,000 in 2017). FIFA Council vice-presidents who are not confederation presidents and FIFA Council members each receive net annual compensation of USD 250,000* (USD 250,000 in 2017). Each member also receives a daily allowance while on duty of USD 250, or USD 150 if FIFA covers breakfast and lunch or dinner.

FIFA Council members and FIFA senior management

<table>
<thead>
<tr>
<th>All figures in USD</th>
<th>Without pension contributions</th>
<th>With pension contributions</th>
</tr>
</thead>
<tbody>
<tr>
<td>FIFA Council members**</td>
<td>11,743,602</td>
<td>11,400,040</td>
</tr>
<tr>
<td>FIFA management***</td>
<td>16,912,734</td>
<td>17,937,150</td>
</tr>
<tr>
<td>Total</td>
<td>28,656,336</td>
<td>29,337,190</td>
</tr>
</tbody>
</table>

* Net amounts may vary depending on the taxation situation of the individual Council member.
** An annual pension payment is made to all long-serving FIFA Council members not falling under the FIFA Compensation, Expenses and Benefits Regulations for Senior Officials, which entered into force on March 2017, under which the compensation is limited to a maximum of the number of years that the member has served on the Council. In 2018, FIFA benefited from an expenses reduction of USD 343,562 in the retirement plan of FIFA Council members due to a revaluation of post-employment benefit obligations.
*** This total covers the compensation of the President and the Secretary General, the two Deputy Secretaries General and the 11 Division Chief Officers. It also includes separation costs for former members of the FIFA management paid during 2018.

FIFA President and FIFA Secretary General

<table>
<thead>
<tr>
<th>All figures in USD</th>
<th>Salary (base)</th>
<th>Salary (variable)</th>
<th>Flat-rate allowances</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gianni Infantino, FIFA President</td>
<td>1,982,346</td>
<td>555,000</td>
<td>24,319</td>
</tr>
<tr>
<td>Fatma Samoura, FIFA Secretary General</td>
<td>1,341,788</td>
<td>195,000</td>
<td>24,319</td>
</tr>
</tbody>
</table>

In December 2017, the FIFA Compensation Sub-Committee decided to adjust the structure of the President’s and the Secretary General’s salary, mainly by introducing a variable component. The sub-committee defined a detailed list of objectives for the variable component of the salary for 2018.

The amounts listed above are before taxes payable by the President and the Secretary General. In addition to the salaries and allowances, FIFA also made the following employer contributions:

- FIFA President: USD 173,666 social security contributions, USD 27,238 pension fund contributions (adjusted in 2018 to correct an overpayment in 2017), USD 4,278 accident/illness insurance contributions.
- FIFA Secretary General: USD 106,102 social security contributions, USD 55,610 pension fund contributions (adjusted in 2018 to correct an overpayment in 2017), USD 5,192 accident/illness insurance contributions.
FIFA committees

In addition to the annual flat-rate compensation paid to chairpersons and deputy chairpersons, members of independent committees and independent members of all FIFA 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 annual compensation, as detailed in the table opposite. Members of the Audit and Compliance Committee and of the investigatory chamber of the Ethics Committee receive annual compensation of USD 15,000. Members of the other independent committees and the independent members of all standing committees receive annual compensation of USD 7,300 with the exception of the independent member of the Compensation Sub-Committee, who receives annual compensation of USD 35,000.

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 following figures represent the total gross compensation in US dollars, excluding daily allowances and employees’ social security contributions covered by FIFA, due in 2018.

Audit and Compliance Committee

The total costs of the Audit and Compliance Committee in 2018 were USD 570,862, 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 of FIFA’s judicial bodies in 2018 were USD 2,428,340.36, 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: USD 1,437,444.54
- Disciplinary Committee: USD 627,619.13
- Appeal Committee: USD 363,276.69

Committee chairpersons and deputy chairpersons

The upper table opposite shows, in US dollars (USD), the annual compensation for the chairpersons and deputy chairpersons of the independent and standing committees.

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.
### Committee Role Name Annual base compensation in 2018 (USD)

#### Independent committees

<table>
<thead>
<tr>
<th>Committee</th>
<th>Role</th>
<th>Name</th>
<th>Annual base compensation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit and Compliance</td>
<td>Chairperson</td>
<td>Tomaž Vesel*</td>
<td>246,000</td>
</tr>
<tr>
<td></td>
<td>Deputy chairperson</td>
<td>Chris Mihm</td>
<td>35,000</td>
</tr>
<tr>
<td>Ethics – investigatory chamber</td>
<td>Chairperson</td>
<td>María Claudia Rojas</td>
<td>246,000</td>
</tr>
<tr>
<td></td>
<td>Deputy chairperson</td>
<td>Bruno De Víta</td>
<td>75,000</td>
</tr>
<tr>
<td></td>
<td>Deputy chairperson</td>
<td>Martin Ngoga</td>
<td>75,000</td>
</tr>
<tr>
<td>Ethics – adjudicatory chamber</td>
<td>Chairperson</td>
<td>Vassiliós Skouris</td>
<td>215,000</td>
</tr>
<tr>
<td></td>
<td>Deputy chairperson</td>
<td>Fiti Sunia</td>
<td>53,000</td>
</tr>
<tr>
<td>Disciplinary</td>
<td>Chairperson</td>
<td>Anin Yeboah</td>
<td>160,000</td>
</tr>
<tr>
<td></td>
<td>Deputy chairperson</td>
<td>Alejandro Pera</td>
<td>26,000</td>
</tr>
<tr>
<td>Appeal</td>
<td>Chairperson</td>
<td>Thomas Bodström</td>
<td>160,000</td>
</tr>
<tr>
<td></td>
<td>Deputy chairperson</td>
<td>Neil Eggleston</td>
<td>26,000</td>
</tr>
</tbody>
</table>

#### Standing committees

<table>
<thead>
<tr>
<th>Committee</th>
<th>Role</th>
<th>Name</th>
<th>Annual base compensation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Development</td>
<td>Chairperson</td>
<td>Shk. Salman bin Ebrahim Al Khalifa**</td>
<td>—</td>
</tr>
<tr>
<td></td>
<td>Deputy chairperson</td>
<td>Lydia Nsekera**</td>
<td>—</td>
</tr>
<tr>
<td>Finance</td>
<td>Chairperson</td>
<td>Alejandro Domínguez**</td>
<td>—</td>
</tr>
<tr>
<td></td>
<td>Deputy chairperson</td>
<td>Sandra Fruean**</td>
<td>—</td>
</tr>
<tr>
<td>Football Stakeholders</td>
<td>Chairperson</td>
<td>Vittorio Montagliani**</td>
<td>—</td>
</tr>
<tr>
<td></td>
<td>Deputy chairperson</td>
<td>Evelina Christillin**</td>
<td>—</td>
</tr>
<tr>
<td>Governance and Review</td>
<td>Chairperson</td>
<td>Mukul Mudgal</td>
<td>160,000</td>
</tr>
<tr>
<td></td>
<td>Deputy chairperson</td>
<td>Olli Rehn</td>
<td>35,000</td>
</tr>
<tr>
<td>Medical</td>
<td>Chairperson</td>
<td>Michel D’Hooghe</td>
<td>53,000</td>
</tr>
<tr>
<td>Member Associations</td>
<td>Chairperson</td>
<td>Ahmad Ahmad**</td>
<td>—</td>
</tr>
<tr>
<td></td>
<td>Deputy chairperson</td>
<td>Sonia Fulford**</td>
<td>—</td>
</tr>
<tr>
<td>Organising Committee for FIFA Competitions</td>
<td>Chairperson</td>
<td>Aleksander Čeferin**</td>
<td>—</td>
</tr>
<tr>
<td></td>
<td>Deputy chairperson</td>
<td>María Sol Muñoz Altamirano**</td>
<td>—</td>
</tr>
<tr>
<td>Players’ Status</td>
<td>Chairperson</td>
<td>Raymond Hack</td>
<td>53,000</td>
</tr>
<tr>
<td></td>
<td>Deputy chairperson</td>
<td>Mahfuza Akhter Kiron**</td>
<td>—</td>
</tr>
<tr>
<td>Players’ Status – Dispute Resolution Chamber</td>
<td>Chairperson</td>
<td>Geoff Thompson</td>
<td>160,000</td>
</tr>
<tr>
<td></td>
<td>Deputy chairperson</td>
<td>-</td>
<td>75,000</td>
</tr>
<tr>
<td>Referees</td>
<td>Chairperson</td>
<td>Pierluigi Collina</td>
<td>215,000</td>
</tr>
</tbody>
</table>

During 2018, the mandates of the following persons ended: Sundra Rajoo NADARAJAH – deputy chairperson, Ethics – adjudicatory chamber (end date 27.11.2018); David CHUNG – deputy chairperson, Organising Committee for FIFA Competitions (end date 05.04.2018); Thomas GRIMM – deputy chairperson, Players’ Status – Dispute Resolution Chamber (end date 10.04.2018). These individuals were compensated on a pro-rata basis.

As of 31 December 2018

#### Role Compensation (USD)

<table>
<thead>
<tr>
<th>Role</th>
<th>Compensation (USD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2026 Bid Evaluation Task Force</td>
<td>Ilčo Gjorgioski 55,000</td>
</tr>
<tr>
<td></td>
<td>Mukul Mudgal 35,000</td>
</tr>
<tr>
<td></td>
<td>Tomaž Vesel 35,000</td>
</tr>
</tbody>
</table>

* Tomaž Vesel is also the chairperson of the Compensation Sub-Committee, but did not receive any compensation for this role.
** Members of the FIFA Council do not receive additional compensation for their roles as chairpersons and deputy chairpersons of FIFA committees.
Japan celebrate after beating England 2-0 to reach the final of the FIFA U-20 Women’s World Cup France 2018.
ANNEXES
Rules and regulations

**FIFA Statutes**
The FIFA Statutes and the Regulations Governing the Application of the Statutes 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 football, protect its integrity and bring the game to all. In June 2018, the 68th FIFA Congress approved amendments to the FIFA Statutes. The current Statutes came into force on 12 August 2018.

**FIFA Code of Conduct**
The FIFA 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. The current Code of Conduct came into force on 6 December 2017.

**FIFA Code of Ethics**
The FIFA Code of Ethics applies to conduct that damages the integrity and reputation of football, particularly illegal, immoral and unethical behaviour. 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 organisation and procedures. The new Code of Ethics was approved by the FIFA Council on 10 June 2018 and came into force on 12 August 2018.

**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 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. They also regulate the elections for the FIFA Council and the FIFA presidency, supplementing and specifying the relevant provisions in the FIFA Statutes. The current Governance Regulations came into force immediately after their approval by the FIFA Council on 9-10 May 2016.

**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 also subject to the provisions contained in the relevant employment contracts governing their duties, powers and responsibilities. The current FIFA Internal Organisation Directives came into force on 1 January 2018.

**Internal control system**
FIFA’s internal control system (ICS) is based on the internationally recognised Committee of Sponsoring Organizations of the Treadway Commission (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 annually by the external auditors.

External audits

Under the FIFA Statutes, the external auditors (currently PwC) are appointed by the FIFA Congress, and are responsible for auditing the annual consolidated financial statements of FIFA and submitting an audit report to the FIFA Council. In addition to the statutory audit, PwC also provided other assurance-related services to FIFA.

<table>
<thead>
<tr>
<th>All figures in USD thousands</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statutory audit fees</td>
<td>881</td>
<td>1,106</td>
</tr>
<tr>
<td>Fees for other assurance-related audit services</td>
<td>1,963</td>
<td>1,609</td>
</tr>
<tr>
<td>Fees for other services</td>
<td>54</td>
<td>105</td>
</tr>
</tbody>
</table>

The annual Audit Plan is presented annually to the FIFA Audit and Compliance Committee for approval. All further ad hoc work performed by auditors is subject to FIFA’s Procurement Guidelines as well as the approval of the Audit and Compliance Committee’s chairperson.