Front cover: Japan prepare to take on the USA at the FIFA U-20 Women's World Cup Papua New Guinea 2016.
# FIFA Governance Report 2016

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The gravity of the crisis that assailed FIFA in recent years called for equally radical measures. Our response was to express our unshakable commitment to drawing a line under the events that had so tarnished the image and reputation of the organisation. Our actions also had to go far beyond mere compliance: we are determined to turn world football’s governing body into the best-governed global sporting institution, full stop. With such a commitment, we had to get to work immediately.

In 2016, FIFA took a holistic approach to reassessing its standards of governance through a comprehensive revision of its administrative structure. Powers were split and roles clearly defined. The organisation whose name until recently was associated with mismanagement and the abuse of power and trust is now steadily starting to run like a well-oiled machine.

With the blessing of its Council, FIFA is implementing new directives and processes that conform to the highest international governance standards and ensure transparency and accountability. As the governing body of world football, we owe this to our stakeholders.

And as one of the most prominent actors in global sports, FIFA can play a critical role in bringing about positive, transformative change. Of course, this power comes along with its fair share of responsibility. Therefore, promoting and setting the highest governance standards must be a cornerstone of FIFA’s social mission. Our policy can be nothing other than zero tolerance towards criminal misconduct, poor management practices or misappropriation of assets – FIFA’s own included.

Honouring the mission entrusted to it by the FIFA Council, the general secretariat has significantly enhanced the organisation’s annual reporting process. While the achievements in the area of governance are covered by this report, we clearly disclose every detail of our financial operations in a dedicated Financial Report. And our Activity Report provides a broader overview of everything that we did in 2016. These are three separate but interwoven documents that reveal every aspect of the organisation over these seminal 12 months. We must never again have anything to hide or disguise.

We know that there is still plenty of work to be done, and FIFA remains committed to restoring trust. Not only with the aim of becoming an organisation that is respected, but one that inspires others.

It is an ambitious pledge, and we have a considerable journey ahead of us. But at least we are confident that in 2016 a major and much-needed step was taken – and taken in the right direction.
As the secretary general of world football’s governing body, it gives me great pleasure and pride to look back over what has been achieved by the men and women of our organisation during the past 12 months.

As has been more than well documented, FIFA began 2016 in a state of turmoil, both organisationally and financially. The obvious watershed moment was the Extraordinary FIFA Congress in February, when the member associations gave the green light to the reform of our structure and governance processes through the revised FIFA Statutes.

That positive step set in motion the evolution of our administration to become a leaner, more efficient operation, finally introducing a much higher benchmark for the accountability of officials and top management, and it even led us to find a way to significantly expand our support for regional and local football development at the same time as increasing our control over where those funds end up.

Another outcome is that we now celebrate openness and diversity like never before. We have brought in independent members to key committees: notably those that oversee the granting of funds, which is where FIFA previously went so wrong. We have learned from those mistakes. We are also proud to have a dedicated Women’s Football Division, which is part of our move to bring women fully into the decision-making processes that will shape the future of football.

Twelve months is not a long time in the life of an organisation. President Infantino has had just ten months to set out his vision for a financially and legally compliant, professional and football-focused set-up. Since October, we have had that vision in the clearest of terms in the form of “FIFA 2.0” and, through the separation of powers introduced in the reforms, it is now up to all of us in the general secretariat to bring that vision to life.

Likewise, I have had just six months to get up to speed with the urgent and fast-paced changes that FIFA needs. Nevertheless, the strides forward we have made in that time have been significant and decisive, and it is fair to say that we are only just getting started.

Just as football is a game of two halves and there is always a chance to come back from a goal down, the changes made by FIFA in 2016 show that we are drawing back level and will go on to win in our pursuit of a fully transparent, more inclusive and more representative global football community, even setting the bar for others in open governance.

As this report bears out, 2016 was the year in which FIFA took the steps it needed to find its way back into the game.

Fatma Samoura
FIFA Secretary General
The future of football administration is in verdant health.
As the custodian of the world’s most popular sport and the organiser of the game’s flagship competition, FIFA is at the centre of an important and complex intersection of interests. To meet the expectations of its stakeholders, both internal and external, FIFA must conduct its operations with the highest levels of accountability and transparency. Only with this approach will FIFA be able to rebuild the trust that is essential for it to be successful in pursuing its mission. Restoring trust is a key focus and task for FIFA and can only be achieved by focusing on bringing the reform efforts into practice. It is also one that has already involved many important steps – the first of which was the approval of new Statutes in February. With the new framework in place, 2016 was a year for the institution to set up the mechanisms and processes that will safeguard its principles in the future.

One of the foremost actions in this regard was the establishment of a dedicated Compliance Division. By adopting an unyielding attitude, FIFA has given a much-needed signal of intent to evolve and never again face the problems of the all-too-recent past.

Clear rules and principles of good governance have led to unwavering action. With regular reinforcement, these will lead to a change in culture and, before too long, accountability and strict control will become second nature to the institution. It is what world football deserves.

The FIFA management aims, under the new Forward Programme and additional funding initiatives, to support the efforts of the 211 member associations by considerably increasing financial resources over a four-year cycle in order to contribute to the development of football. This, however, at the same time requires adjustments of supervision mechanisms pertaining to the use of those funds.

Although the previous year mostly saw the elimination of bad practices, it is necessary to point out that we devoted an equal amount of time to establishing rules and procedures aimed at preventing any such deviations in the future. The new team responsible for the financial and administrative fields is fully aware of the key issues, which is of the utmost importance when it comes to taking the final steps to address the situation. This year, however, we can expect the efforts of the FIFA management and the results of the reforms to come to fruition – solely in the interest of football.

The Audit and Compliance Committee continues to fulfil its independent role, which seems to be taking on ever-greater importance for the future, when we will be faced with many more challenges, through establishing FIFA’s standards of good governance and compliance, which is what such an organisation with a global influence certainly deserves.

Tomaž Vesel
Chairman of the Audit and Compliance Committee
There are few areas of society in which the concepts of public and private are as interconnected as in sports, chief among which is football.

Globally and locally, the game is generally played and administered by private entities – clubs, leagues, associations. The funding that feeds this complex machinery is also predominantly private. But all of this is only possible because of one main asset, a public asset: passion. This asset brings with it also public responsibility. It is the public importance of football that places it at the crossroads between private and public governance.

The world would not need such a thing as a governing body for football if it was not for the millions upon millions of people who are passionate about the game. This invests FIFA with a major responsibility. World football has grown into an intricate scenario of interests affecting many people and so, already based on this, the sport requires a strong governance structure to fall back on.

It is also in view of this that the revised FIFA Statutes were submitted to and approved by the Extraordinary Congress in February 2016 and came into force two months later, establishing, among other things, the foundation for the strong governance of world football’s governing body. They incorporate a number of pivotal principles for the solidity and accountability of the game and its institutions. More importantly, those changes introduced quintessential structural changes that need to be fully implemented and constantly improved. This requires a profound cultural change that has started to take place throughout the institutions of football but which also needs to be sustained.

The reforms have delineated a clear separation of powers – a concept that, in political affairs, dates back to Ancient Greece; an unmistakable cornerstone of trustworthy governance models. The segregation of the strategic/political and executive/operational functions of FIFA are a fundamental pillar of its new, strengthened governance structure, which helps to effectively manage the world’s most popular sport in a more controlled way. At the same time, the reinforcement of independent bodies is aimed at strengthening the accountability mechanisms to which both the political and administrative structures are subject.

The separation of powers is the centrepiece of a thorough governance revamp that introduces very practical elements, such as term limits for senior officials, eligibility checks for FIFA committee members and a quota of independent members (like myself) for some key committees. Adopting these measures is a powerful gesture. It is the bold recognition that football must police itself to re-establish trust and remain great. This policing has its basis in the clear separation of powers and the accountability mechanisms it entails.

The Governance and Review committees have a fundamental role to play in this structure, safeguarding and furthering the founding principles of good governance. Although the Governance Committee has only recently initiated its work, it is already contributing to a thorough implementation of the governance reforms. And through its sub-committee, the Review Committee, it has also been actively involved in promoting effective, transparent and clear eligibility criteria that further the goals of those reforms.
Soon the Governance Committee will take steps aimed at contributing to a more transparent and effective role for FIFA with respect to human rights and election procedures – areas considered as priorities in light of the responsibilities attributed to the organisation. The Governance Committee will, in due course, issue a report on its own initial contribution to governance within FIFA and football but it is with satisfaction that we see the important steps that have already been taken, as described in the present report.

Wherever private and public interests are so strongly interwoven there is a potential to clash, and there must be a solid set of norms to secure integrity. The game must be treated like a serious public matter that shows no tolerance for wrongdoing. Because it is not an organisation that is at stake: it is the passion of millions.

Sincerely yours,

Miguel Poiares Maduro
Chairman of the Governance Committee
A REFORMED GOVERNANCE STRUCTURE
A REFORMED GOVERNANCE STRUCTURE

2016: A YEAR TO REFOCUS FIFA

On 26 February 2016, Zurich hosted an extraordinary FIFA Congress that kick-started a transformational and much-needed governance overhaul after the most challenging times in the history of the institution.

Besides electing Gianni Infantino as the ninth FIFA President, the Extraordinary FIFA Congress approved on the implementation of comprehensive statutory reforms. With new management in place and a strong legal framework to cement the principles of good governance in the organisation, in 2016 FIFA took a first and crucial step towards getting back on track.

REFORMED STATUTES

The groundwork to outline the changes in FIFA’s governance structure was carried out by the 2016 FIFA Reform Committee, chaired by Dr François Carrard. The committee proposed a set of reforms, which were incorporated into an amended version of the FIFA Statutes.

The statutory changes were approved at the Extraordinary FIFA Congress with the support of 179 of the 207 member associations present and eligible to vote – or 86.4%.

The amended FIFA Statutes came into force on 27 April 2016 to formally institutionalise the “best practice” governance standards for FIFA. These Statutes embrace recognised good governance concepts such as term limits, the separation of political and management functions, the independence of committee members, transparency on compensation, eligibility checks and a stronger presence of women in leadership roles.

More details about the statutory reforms can be found on pages 14-21 of this Governance Report.

The content of this Governance Report refers to the status quo as at 31 December 2016. The FIFA Statutes, the FIFA Governance Regulations, the current composition of FIFA bodies and other documents and information relevant to FIFA’s governance structure are available on FIFA.com.
The 66th FIFA Congress gathered on 12 and 13 May in Mexico City, where the FIFA Council validated the appointment of Fatma Samoura as FIFA Secretary General. Backed by a solid CV built on 21 years of development and humanitarian work for the United Nations, Ms Samoura became the first woman ever to head the FIFA administration.

Shortly after taking office in June, the Secretary General announced a new structure for the FIFA administration – one that mirrors and catalyses the principles of the reformed Statutes. The administration was split into two branches, each of which is overseen by a Deputy Secretary General: one responsible for all the administrational aspects of the institution – i.e. Commercial, Finance, HR & Services, Legal & Integrity – and one for matters directly related to football. The latter included a new and dedicated Women’s Football Division.

The areas whose remit overarches the whole organisation, such as Communications and the newly formed Compliance Division, report directly to the Secretary General. More information on the structure of the FIFA administration is available on page 46.

Meanwhile, in 2016, the FIFA administration undertook a comprehensive internal review, which led to certain measures being taken. For more information on this subject, please refer to FIFA’s Change Report.

After the events of 2015 had shaken world football’s governing body to its foundations, it was FIFA’s duty to show a firm commitment to change also from within its internal structure.

To ensure that zero tolerance towards wrongdoing would be the norm, the organisation installed a new internal Compliance Division, entrusted with the responsibility to develop a thorough compliance programme, including elements such as anti-bribery and anti-corruption policies, employee training on key policies, monitoring the internal whistleblower hotline, compliance risk assessment and offering advice and support to FIFA employees.

The Compliance Division is overseen by the Chief Compliance Officer who reports to the Secretary General and the independent Audit and Compliance Committee. More information on FIFA’s compliance programme is available on pages 50-51.
26 February: Extraordinary FIFA Congress approves statutory reforms and elects Gianni Infantino as the FIFA President.

27 April: New FIFA Statutes come into force.

13 May: Appointment of the Governance Committee.

20 June: Fatma Samoura takes office.

6 July: Appointment of the new Chairman of the Audit and Compliance Committee, Tomaž Vesel.

7 July: New structure of the FIFA administration is announced.

31 August: Annual compensation of senior management is disclosed.

16 September: Appointment of a dedicated Chief Compliance Officer.

11 October: Appointment of a new external auditor, PwC.

13-14 October: First FIFA Council meeting in new composition.
STATUTORY REFORMS

SEPARATION OF POWERS AND FUNCTIONS

A key step in FIFA’s transformation process was the implementation of the revised FIFA Statutes, which took effect on 27 April 2016. These Statutes provide for the necessary changes to FIFA’s governance, including well-recognised good governance concepts such as term limits, the separation of political, strategic and management functions, diversity, the independence of committee members, enhanced committee efficiency, eligibility checks and greater transparency and inclusion through broader stakeholder representation.

Clear separation of functions:
Chaired by the President, the FIFA Council is responsible for setting FIFA’s overall strategic direction and supervises the administration, while the general secretariat oversees the operational and commercial actions required to effectively execute that strategy.

NEW SEPARATION OF POWERS

STRATEGIC AND SUPERVISORY

OPERATIONAL

FIFA COUNCIL
36 MEMBERS + PRESIDENT

Secretary General (CEO)

Chief Compliance Officer

FIFA administration

All monitored by the fully independent Audit and Compliance Committee

More information about elements of the reform process can be found in the FIFA Statutes, FIFA Governance Regulations and other documents available on FIFA.com
RESTRUCTURING OF COMMITTEES

The new FIFA Statutes replaced the Executive Committee with a strategic and oversight body, the FIFA Council. It 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 members of each confederation must ensure that they elect at least one female member to the Council. The President and the other members of the Council are elected for a term of four years and they may serve for no more than three terms of office – whether consecutive or not.

The election of Council members is now supervised by the Governance Committee. All candidates are subject to comprehensive eligibility and integrity checks conducted by an independent Review Committee (read more about independence reviews and eligibility checks on page 44).

To improve the efficiency of the decision-making processes, the number of standing committees was reduced from 26 to nine, with some key committees – Development, Governance and Finance – now required to include a strict quota of independent members. More information on FIFA’s committees is available on pages 40-43.
PROMOTION OF WOMEN IN FOOTBALL ADMINISTRATION

Under the amended FIFA Statutes, the members of each confederation must ensure that they elect at least one female member to the Council (the former Executive Committee only reserved one permanent seat for a female member). Meanwhile, when proposing chairpersons, deputy chairpersons and other members of judicial bodies as well as when appointing chairpersons, deputy chairpersons and other members of the standing committee members, the Council needs to take into account appropriate female representation. In addition, FIFA has enshrined the promotion of women as an explicit statutory objective to create a more diverse decision-making environment and culture.
TRANSPARENCY ON COMPENSATION

As defined in art. 51 of the FIFA Statutes, the Compensation Sub-Committee (more information on page 43) is responsible for defining compensation rules and determining the compensation of the President, the vice-presidents and the members of the Council, as well as of the Secretary General. No parties other than this sub-committee have the right to define the compensation of these individuals.

The individual annual compensation of the President, the vice-presidents, the members of the Council, and the Secretary General, as well as the compensation of the chairperson of the Audit and Compliance Committee and the costs of the judicial bodies are published annually.

### 2016 COMPENSATION FOR THE MEMBERS OF THE COUNCIL AND THE FIFA MANAGEMENT

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<tr>
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<th>Compensation (in USD)</th>
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<tr>
<td>The members of the Council¹</td>
<td>13,783,841</td>
</tr>
<tr>
<td>The FIFA management²</td>
<td>16,116,034</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>29,899,875</strong></td>
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¹ In light of the Extraordinary FIFA Congress held in February 2016, at which a new president was elected, Issa Hayatou served as interim President for January and February 2016 only. The total remuneration he received during his term as interim President, as well as in his role as a member of the FIFA Council and Chairman of the Finance Committee, was: USD 1,986,302.

² This total covers the compensation of the President and the Secretary General, the two Deputy Secretaries General and nine chief officers. It also includes the compensation of former members of the FIFA management, namely the former President, the interim President, the former Secretary General, the interim Secretary General and ten other directors who left during 2016, as well as three acting chief officers and one acting managing director.

The Compensation Sub-Committee convenes as often as necessary. In 2016, the sub-committee held two meetings:

- **At its August meeting, the sub-committee evaluated and determined the compensation of the President and the Secretary General. At the same meeting, the sub-committee decided to re-draft FIFA’s compensation rules.**
- **At the December meeting, the sub-committee elaborated on those compensation policies, which it is now reviewing.**

Furthermore, 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 rules adhere to principles set out in the FIFA Statutes and are in line with the values of FIFA’s Code of Conduct. The compensation rules describe accurately and in detail the principles, practices and standards for the development, approval and implementation of the compensation of the above-mentioned individuals.

**COMPENSATION OF KEY MANAGEMENT PERSONNEL**

**The members of the Council** (according to the rules and principles in place for 2016)
The members of the Council each receive a fixed annual compensation, which in 2016 was USD 300,000 (Swiss net). This is currently under review by the new Compensation Sub-Committee and will be included in the new FIFA Compensation Guidelines. There is no variable compensation for Council members. In addition, each member receives daily allowances while on duty (USD 500 per diem).

Council members are also entitled to pension payments if they have served as a member of the Council for eight or more years. The Compensation Sub-Committee has the right to withdraw, curtail or discontinue pension benefits in case of infringements of the Code of Ethics or sanctions pronounced by the Ethics Committee. The payment of pensions is currently under review by the Compensation Sub-Committee.

FIFA covers withholding tax and social security due in Switzerland for fixed annual compensation, as well as for pension payments. FIFA does not cover tax and social security which may be additionally due in the country of residence of the Council member. Therefore, all members and former members receive a salary statement on an annual basis.

**The FIFA President**
As FIFA President and as chairman of the FIFA Council, he receives a fixed compensation as well as a variable component and employer contributions to social security. The variable compensation is paid as short-term and long-term variable compensation components, plus employer contributions to social security. In 2016, neither the FIFA President nor the Secretary General received variable compensation (short-term or long-term variable compensation).

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### 2016 COMPENSATION FOR THE PRESIDENT AND THE SECRETARY GENERAL

<table>
<thead>
<tr>
<th>Gianni Infantino</th>
<th>in USD</th>
<th>Fatma Samoura</th>
<th>in USD</th>
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<tr>
<td>Gross salary</td>
<td>1,270,372</td>
<td>Gross salary</td>
<td>693,471</td>
</tr>
<tr>
<td>Social security contributions</td>
<td>86,836</td>
<td>Social security contributions</td>
<td>47,464</td>
</tr>
<tr>
<td>Pension fund contributions</td>
<td>133,028</td>
<td>Pension fund contributions</td>
<td>81,273</td>
</tr>
<tr>
<td>Accident/illness insurance</td>
<td>3,289</td>
<td>Accident/illness insurance</td>
<td>2,462</td>
</tr>
<tr>
<td>Flat-rate allowances</td>
<td>20,190</td>
<td>Flat-rate allowances</td>
<td>12,766</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,513,716</strong></td>
<td><strong>Total</strong></td>
<td><strong>837,437</strong></td>
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These are gross amounts on which taxes are paid in Switzerland.
The salaries of the President and the Secretary General for the year 2015 can be found in the Financial and Governance Report 2015.
As was revealed on 3 June 2016, between 2007 and 2015, the former President, Secretary General and Director of Finance each received excessive salary and bonus payments. For details on this, please refer to Quinn Emanuel’s report, available on FIFA.com.
COMPENSATION OF COMMITTEE MEMBERS

Under the new administration, FIFA is committed to transparency, pure and simple. While the current edition of the FIFA Governance Regulations (issued in June 2016) requires the disclosure of the individual annual compensation of certain key figures in the organisation, FIFA is determined to go further in encouraging a culture of openness.

Members of standing committees and judicial bodies do not receive fixed remuneration and are instead paid based on daily allowances while actually on duty (USD 250 per day). Furthermore, the chairpersons and deputy chairpersons may receive some additional compensation reflecting their workload.

The figures disclosed below are the amounts due to the recipients. FIFA furthermore paid tax at source (where relevant) and the applicable social security contributions.

**Standing committees**

**Governance Committee** As chairperson, Miguel Poiares Maduro earned USD 125,000 for his services in 2016, covering a six-month period.

**Review Committee** Deputy chairperson Mukul Mudgal earned USD 100,000 and member Felipe Cantuarias USD 100,000, both covering a six-month period.

**Finance Committee** Before stepping down as chairperson at the end of 2016, Issa Hayatou took a fixed annual compensation of USD 500,000.

**Dispute Resolution Chamber** Chairperson Geoff Thompson accrued USD 100,000 for his services in 2016 and deputy chairperson Thomas Grimm USD 36,093.

**Independent committees**

**Audit and Compliance Committee** As chairperson, Tomaž Vesel earned USD 125,000 for his services in 2016, covering a six-month period. While he is also the Chairman of the Compensation Sub-Committee, he received compensation only for his work in this role. As deputy chairperson, Sindi Mabaso-Koyana received a fixed annual remuneration of USD 50,000. It should also be noted that the costs of the Audit and Compliance Committee also include the compensation of former chairperson Domenico Scala, who stepped down in May 2016 but accrued USD 83,333 for his services.

**Compensation Sub-Committee** While the chairperson and deputy chairperson each received remuneration for their work in other functions and therefore none for this committee, Peter Braun accrued USD 30,880 for 2016, calculated at an hourly rate.

**Judicial bodies**

The total costs in 2016 of the judicial bodies was USD 3,946,865, 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 judicial bodies are:

**Ethics Committee** (investigatory chamber – chaired by Cornel Borbély) Total cost: USD 1,676,353.

**Ethics Committee** (adjudicatory chamber – chaired by Hans-Joachim Eckert) Total cost: USD 1,545,687.

**Disciplinary Committee** (chaired by Claudio Sulser) Total cost: USD 623,812.

**Appeal Committee** (chaired by Larry Mussenden) Total cost: USD 101,013.

It is worth noting that the compensation of all committee chairs, deputy chairs and members is under review in 2017 and the revised policy and amounts will be included in the forthcoming compensation regulations.
GOOD GOVERNANCE ACROSS THE BOARD

The revised FIFA Statutes came into force on 27 April 2016 with the focus of placing key good governance principles at the heart of FIFA’s activities:

Term limits
Limits of no more than three terms of office of four years (i.e. 12 years) have been introduced for the FIFA President, the FIFA Council members and all members of the FIFA judicial bodies, as well as for the members of the Audit and Compliance Committee.

Integration of human rights
FIFA has included a new article on human rights in its Statutes (article 3). In addition, FIFA is developing a Human Rights Policy Commitment in accordance with the UN Guiding Principles on Business and Human Rights and international best practices and is planning to set up a Human Rights Advisory Board, which will provide FIFA with independent expert advice on its efforts to implement article 3 of its Statutes.

Inclusive decision-making processes
The FIFA Statutes and the FIFA Governance Regulations foresee a close engagement with members of the international football community – i.e. member associations, confederations, leagues, clubs, players and relevant experts. The newly created Football Stakeholders Committee is an embodiment of this commitment, as are the periodic FIFA Executive Football Summits, where the presidents and senior executives of all member associations have a platform to exchange best practices and act as a strategic advisory forum for FIFA.

Universal good governance principles
FIFA requires that its confederations and member associations include good governance principles in their statutes. These minimum provisions include being neutral in matters of politics and religion; prohibiting all forms of discrimination; ensuring the independence of judicial bodies; avoiding conflicts of interest in decision-making; and yearly independent audits of accounts.
FIFA LEADING THE WAY
Some of the areas in which FIFA is a pioneer among major sports federations:

A fully independent Ethics Committee divided into two separate chambers – the investigatory chamber and the adjudicatory chamber – primarily responsible for investigating infringements of the FIFA Code of Ethics.

Comprehensive eligibility and integrity checks carried out by independent committees for all members of the FIFA Council – including the President – the standing committees, the independent committees and the Secretary General.

A dedicated Compensation Sub-Committee composed of a majority of independent members that determines the compensation of the FIFA President, the members of the Council and the Secretary General.

Independent members in key FIFA standing committees (in addition to the independent members already in FIFA’s judicial bodies).

A statutory commitment (article 3 of the FIFA Statutes) to respect all internationally recognised human rights and to strive to promote the protection of these rights.

A permanent and independent Advisory Board on Human Rights composed of international experts from the United Nations system, trade unions, civil society and business.

The FIFA U-20 Women’s World Cup Papua New Guinea 2016 was a big hit with local girls in November.
The separation of powers, as set out in the reforms, confers on the President the duty of leading FIFA and, in particular, the Council, FIFA’s strategic and oversight body. During the October Council meeting in Zurich, President Infantino laid the cornerstone of this task with the unveiling of “FIFA 2.0: The Vision for the Future” – a clear outline of the organisation’s focal points and a roadmap of how to achieve them.

FIFA’s vision is epitomised by three pillars:

- **To Promote the Game of Football**
- **To Protect Its Integrity**
- **To Bring the Game to All**

The document sets out a number of principles, but also concrete and measurable objectives. For example, by the opening whistle of the 2026 FIFA World Cup™:

- More than 60% of the world’s population will participate – play, coach, referee, or experience broadly – in the game of football.
- FIFA will invest more than USD 4 billion in developing football.
- FIFA will double the number of female players to 60 million.
- FIFA will have optimised internal operations and external business relationships to improve revenue generation and financial efficiencies.
FIFA’S NEW MODEL

FIFA’S VISION: TO PROMOTE THE GAME OF FOOTBALL, PROTECT ITS INTEGRITY AND BRING THE GAME TO ALL

HOW TO REALISE THE VISION

GROW THE GAME
ENHANCE THE EXPERIENCE
BUILD A STRONGER INSTITUTION

THE STRATEGY TO GET THERE

OWNERSHIP
INVESTMENT
INNOVATION

THE GUIDING PRINCIPLES

TRANSPARENCY
ACCOUNTABILITY
COOPERATION
INCLUSIVITY

BEST INTERESTS OF FOOTBALL

HOW TO REALISE THE VISION

Grow the Game

FIFA will introduce football to new participants and regions. Working with member associations and confederations, FIFA will develop the game by increasing targeted investment for individual stakeholders while raising the standards to which all are held.

Enhance the Experience

For all: modern technology has redefined sport and its relationship with fans. FIFA will work to ensure that those who cannot make it to the match will receive an equally impactful experience in their homes, and FIFA and its Commercial Affiliates must embrace innovation together.

For fans: FIFA must communicate with fans transparently and effectively, ensuring that more of them have access to more football through accessible channels.

For players, coaches and referees: technological advances continue to aid the improvement of footballers’ performances on the field, coaches’ ability to strategise and referees’ ability to protect the integrity of the game. In 2016, FIFA worked with The International Football Association Board (IFAB) to approve a detailed set of protocols guiding live experiments with video assistant referees – and this is only the beginning.
FIFA will continue to invest in technologies that benefit all those who grace the pitch.

**For Commercial Affiliates:** working together, FIFA and its Partners have achieved great success. As technologies create new pathways for communication, FIFA’s Commercial Affiliates will look for new ways to showcase their brands with maximum scale and impact.

**Build a Stronger Institution**

**At the Home of FIFA:** the election of a new leadership has been accompanied by the overwhelming approval of sweeping reforms, and the organisation has built on these considerable improvements in governance, transparency and accountability by restructuring its internal operations.

**In the football ecosystem:** FIFA’s new leadership has recommitted itself to human rights and diversity. The organisation will also heighten its oversight of member associations and ensure that all stakeholders are held to the appropriate standards of governance.

**THE STRATEGY TO GET THERE**

**Investment:** FIFA will dedicate significant resources and human capital to developing the game and enhancing the football experience.

**Innovation:** FIFA will leverage technological advances to improve the quality of the football experience for all.

**Ownership:** FIFA will assume greater responsibility for the governance, scale and effectiveness of its operations.

**THE GUIDING PRINCIPLES**

**Transparency:** FIFA will be transparent in how it governs and grows the game, operates its business and interacts with key stakeholders.

**Accountability:** FIFA will be accountable to football stakeholders around the globe – particularly the member associations.

**Inclusivity:** FIFA will reflect the world and the communities in which it operates.

**Cooperation:** FIFA will actively engage with football’s diverse ecosystem to shape the future of football.
FIFA’s Live Your Goals programme inspires girls and women around the globe to take to the pitch.
An enhanced and more transparent control of how money flows into and out of FIFA is one of the key objectives of the statutory reforms. The responsible management of funds is particularly vital when related to the organisation’s heart and soul: football development.

With its Forward Programme, not only did FIFA increase its investment in football development to unprecedented levels, it did so under a new oversight policy designed to meet international standards of prudent management and transparency. The impact of FIFA Forward on world football and its development will be longstanding, significant and secure.

MORE INVESTMENT

With FIFA Forward, each member association is guaranteed financial support of up to USD 1.25 million per year – or a total of USD 5 million over a four-year cycle – to cover operational costs and in development funding. Every member association is now able to plan and implement a long-term football development policy with certainty and confidence thanks to FIFA’s substantial financial support.
MORE IMPACT

FIFA Forward will improve the impact and efficiency of FIFA’s investment in football development to achieve more sustainable and far-reaching results. FIFA will use transparent and objective processes to finance, control and evaluate each football development project.

As part of FIFA Forward, each member association will receive up to USD 500,000, consisting of USD 100,000 to cover operational costs and a further USD 50,000 for each of the following criteria they meet, including at least two dedicated to women’s football, up to a maximum of an additional USD 400,000:

• Employing a general secretary
• Employing a technical director
• Organising a men’s league
• Organising a women’s league
• Organising a men’s youth league
• Organising a women’s youth league
• Women’s football promotion and development strategy
• Good governance/integrity programme
• Grassroots football promotion and development strategy
• Refereeing promotion and development strategy

As part of FIFA Forward, FIFA foresees granting each member association development funds of USD 750,000 per annum for infrastructure, competitions, knowledge acquisition and/or any other development project that the member association considers important to the further development of football within its territory.

MORE OVERSIGHT

Member associations have to use their development funds diligently, efficiently and, above all, transparently. Jointly signed by FIFA and the individual member association or confederation receiving development funding, contracts of agreed objectives will set out frameworks for every football development programme receiving funding. FIFA will use these contracts of agreed objectives, which will be mandatory as of 1 June 2017, to ensure that the funding recipients stay in line with the aims, schedules and processes agreed with FIFA.

All projects require the approval of the FIFA administration, but those costing more than USD 300,000 also have to be approved by the Development Committee. Regardless of cost, all projects are monitored by the FIFA administration.

Member associations have to use a dedicated bank account to process all development funding and must provide an annual audit report that will be thoroughly checked by FIFA. Each member association also has to submit an annual general audit report, which will then be checked by independent auditors.
FIFA FORWARD
MEMBER ASSOCIATION FUNDING

EACH MEMBER ASSOCIATION GETS USD 100,000 TO COVER OPERATIONAL COSTS, PLUS USD 50,000 FOR EACH OF THE FOLLOWING CRITERIA, INCLUDING AT LEAST TWO FOR WOMEN’S FOOTBALL, UP TO A MAXIMUM OF USD 400,000:

- MEN’S LEAGUE
- WOMEN’S LEAGUE
- WOMEN’S FOOTBALL STRATEGY
- GOOD GOVERNANCE
- REFEREEING STRATEGY
- YOUTH MEN’S LEAGUE
- YOUTH WOMEN’S LEAGUE
- GRASSROOTS STRATEGY
CONTRACT OF AGREED OBJECTIVES

A cornerstone of the FIFA Forward Programme, the contract of agreed objectives is a mutually signed agreement between FIFA and the member associations or confederations.

This contract establishes the objectives that both signing organisations will pursue during the term of the agreement, providing a scope and a baseline for FIFA’s support and funds and so fostering greater transparency and accountability for all sides in FIFA’s development relationship with its members and confederations.

All member associations and confederations must have a signed contract of agreed objectives in place by 1 June 2017.

OPERATIONAL COSTS

Football development needs member associations that are able to run, manage and organise football independently. The depth and complexity of a member association’s mandate is such that even smaller associations require a certain amount of financial resources to enable their administration to operate effectively.

TAILOR-MADE PROJECTS

From building construction to artificial pitches, from organising seminars and providing equipment to organising competitions, every initiative which leads to football development and greater inclusion within the game is made possible with funding of USD 750,000 annually. Projects are evaluated on their long-term impact for football and form part of the greater plan of each member association to develop the game for all.

SERVICES TO THE MEMBER ASSOCIATIONS

By the end of 2016, less than six months after the FIFA Forward Programme was launched, more than 150 applications for operational costs had been submitted with more than USD 50 million already paid to the respective applicant member associations.

In the same period, FIFA received over 120 applications for tailor-made projects, totalling more than USD 60 million.
TRAVEL
Up to USD 175,000 per member association per year will be available to cover the cost of travel and accommodation for its national teams when they play matches abroad. This contribution will only be allocated to those member associations that need the most assistance and are geographically isolated.

EQUIPMENT
Basic equipment (full kits for national teams and boys’ and/or girls’ teams competing in championships, training equipment such as balls, mini-goals and bibs) will be available for those member associations that need it most and/or that do not have an official equipment supplier.

CONFEDERATIONS AND ZONAL/REGIONAL ASSOCIATIONS
Each confederation will receive USD 10 million per year for football projects aimed at developing, promoting and organising football within its territory. Zonal/regional associations will receive up to USD 1 million per year for youth and women’s tournaments.
The grounds of the Home of FIFA against the stunning backdrop of Lake Zurich.
HOW FIFA IS ORGANISED

THE STRUCTURE

The Fédération Internationale de Football Association (FIFA) is an association registered in the Commercial Register in accordance with art. 60 ff. of the Swiss Civil Code. FIFA’s headquarters are located in Zurich, Switzerland.

MEMBER ASSOCIATIONS

FIFA’s member associations are responsible for organising and supervising football at national level. Only one member association is recognised in each country. As at the end of 2016, FIFA has 211 member associations. The list of FIFA’s member associations is presented on page 59.

Member associations belonging to the same continent have formed the following confederations, which are recognised by FIFA (the confederations themselves are not members of FIFA):

- CONMEBOL  Confederación Sudamericana de Fútbol
- AFC  Asian Football Confederation
- UEFA  Union des associations européennes de football
- CAF  Confédération Africaine de Football
- CONCACAF  Confederation of North, Central American and Caribbean Association Football
- OFC  Oceania Football Confederation

More information about the structure of FIFA – including the current composition, specific duties and powers of the each of its bodies – is available on FIFA.com, in documents such as the FIFA Statutes and the FIFA Governance Regulations.
CONCACAF //
NORTH, CENTRAL AMERICA & THE CARIBBEAN
member associations 35

CONMEBOL //
SOUTH AMERICA
member associations 10
**ALL MEMBER ASSOCIATIONS HAVE THE FOLLOWING RIGHTS:**

- to take part in the FIFA Congress;
- to draw up proposals for inclusion in the agenda of the Congress;
- to nominate candidates for the FIFA presidency and the Council;
- to participate in and cast their votes at all FIFA elections in accordance with the FIFA Governance Regulations;
- to take part in competitions organised by FIFA;
- to take part in FIFA’s assistance and development programmes; and
- to exercise all other rights arising from the FIFA Statutes and other regulations.

**ALL MEMBER ASSOCIATIONS HAVE THE FOLLOWING OBLIGATIONS:**

- to fully comply with the Statutes, regulations, directives and decisions of FIFA bodies at any time as well as the decisions taken by the Court of Arbitration for Sport (CAS) passed on appeal on the basis of art. 57 par. 1 of the FIFA Statutes;
- to take part in competitions organised by FIFA;
- to pay their membership subscriptions;
- to ensure that their own members comply with the Statutes, regulations, directives and decisions of FIFA bodies;
- to convene their supreme and legislative body at regular intervals, at least every two years;
- to ratify statutes that are in accordance with the requirements of the FIFA Standard Statutes;
- to create a referees committee that is directly subordinate to the member association;
- to respect the Laws of the Game;
- to manage their affairs independently and ensure that their own affairs are not influenced by any third parties in accordance with art. 19 of the FIFA Statutes; and
- to comply fully with all other duties arising from the FIFA Statutes and other regulations.
SEPARATION OF POWERS

Supreme and legislative body

CONGRESS
211 delegates

Appointed by the member associations
Elected by the Congress
Elected by the Congress

Supreme and oversight body

COUNCIL
President
36 members

Appointed by the Council
Elected by the member associations at their respective confederations congresses

Executive, operational and administrative body

GENERAL SECRETARIAT
Secretary General

JUDICIAL BODIES
Disciplinary
Ethics
Appeal
Audit and Compliance

9 STANDING COMMITTEES

ADVISORY BODIES

THE STRUCTURE
FIFA CONGRESS

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

• decides whether to admit, suspend or expel a member association;
• is responsible for amending the Statutes, the Regulations Governing the Application of the Statutes and the Standing Orders of the Congress;
• approves the activity report;
• 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 the members of the Audit and Compliance Committee, the Governance Committee and the judicial bodies upon proposal by the Council; and
• votes on the designation of the host country of the final competition of the FIFA World Cup™.

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

The FIFA Council decides the venue of the FIFA Congress. In 2016, an extraordinary Congress was held in Zurich on 26 February and the ordinary Congress took place in Mexico City on 12 May.
GIANNI INFANTINO

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

Name Gianni Infantino
Residence Zurich, Switzerland
Nationality Switzerland/Italy

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

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

THE FIFA COUNCIL

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

The Council (previously “Executive Committee”) meets at least three times a year in accordance with the FIFA Statutes. During the reporting period, the Council held three ordinary meetings and three extraordinary meetings:

• Extraordinary Executive Committee meeting on 11 January 2016
• Extraordinary Executive Committee meeting on 24 February 2016
• Executive Committee meeting no. 38 on 17-18 March 2016
• Council meeting no. 1 on 9-10 May 2016
• Extraordinary Council meeting on 13 May 2016
• Council meeting no. 2 on 13-14 October 2016

Significant business connections of Council members with FIFA or its subsidiaries

The board members of FIFA’s subsidiaries include the key management personnel of FIFA and may, in addition, also include Council members.

Except for the transactions disclosed in Note 32 to the consolidated financial statements of FIFA, there are no further business connections between individual Council members, including companies or organisations represented by them, and FIFA.
<table>
<thead>
<tr>
<th>Name</th>
<th>Residence</th>
<th>Nationality</th>
<th>Position</th>
<th>Since</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gianni INFANTINO</td>
<td>Zurich, Switzerland</td>
<td>Switzerland/Italy</td>
<td>President</td>
<td>2016</td>
</tr>
<tr>
<td>Issa HAYATOU</td>
<td>Yaoundé, Cameroon</td>
<td>Cameroon</td>
<td>Senior Vice-President</td>
<td>1990</td>
</tr>
<tr>
<td>Ángel María VILLAR LLONA</td>
<td>Madrid, Spain</td>
<td>Spain</td>
<td>Vice-President</td>
<td>1998</td>
</tr>
<tr>
<td>David CHUNG</td>
<td>Auckland, New Zealand</td>
<td>Papua New Guinea</td>
<td>Vice-President</td>
<td>2011</td>
</tr>
<tr>
<td>Shk. Salman bin Ebrahim AL KHALIFA</td>
<td>Manama, Bahrain</td>
<td>Bahrain</td>
<td>Vice-President</td>
<td>2013</td>
</tr>
<tr>
<td>David GILL</td>
<td>London, England</td>
<td>England</td>
<td>Vice-President</td>
<td>2015</td>
</tr>
<tr>
<td>Alejandro DOMÍNGUEZ</td>
<td>Asunción, Paraguay</td>
<td>Paraguay</td>
<td>Vice-President</td>
<td>2015</td>
</tr>
<tr>
<td>Victor MONTAGLIANI</td>
<td>Vancouver, Canada</td>
<td>Canada</td>
<td>Vice-President</td>
<td>2016</td>
</tr>
<tr>
<td>Aleksander ČEFEŘIN</td>
<td>Ljubljana, Slovenia</td>
<td>Slovenia</td>
<td>Vice-President</td>
<td>2016</td>
</tr>
<tr>
<td>Michel D’HOOGHE</td>
<td>Bruges, Belgium</td>
<td>Belgium</td>
<td>Member</td>
<td>1988</td>
</tr>
<tr>
<td>Şenes ERZIK</td>
<td>Istanbul, Turkey</td>
<td>Turkey</td>
<td>Member</td>
<td>1996</td>
</tr>
<tr>
<td>Marios LEFKARITIS</td>
<td>Limassol, Cyprus</td>
<td>Cyprus</td>
<td>Member</td>
<td>2007</td>
</tr>
<tr>
<td>Hany ABO RIDA</td>
<td>Cairo, Egypt</td>
<td>Egypt</td>
<td>Member</td>
<td>2009</td>
</tr>
<tr>
<td>Vitaly MUTKO</td>
<td>Moscow, Russia</td>
<td>Russia</td>
<td>Member</td>
<td>2009</td>
</tr>
<tr>
<td>Sunil GULATI</td>
<td>New York, USA</td>
<td>USA</td>
<td>Member</td>
<td>2013</td>
</tr>
<tr>
<td>Lydia NSEKERA</td>
<td>Bujumbura, Burundi</td>
<td>Burundi</td>
<td>Member</td>
<td>2012</td>
</tr>
<tr>
<td>Tarek BOUCHAMAOUJI</td>
<td>Cairo, Egypt</td>
<td>Tunisia</td>
<td>Member</td>
<td>2015</td>
</tr>
<tr>
<td>Constant OMARI</td>
<td>Kinshasa, Congo DR</td>
<td>Congo DR</td>
<td>Member</td>
<td>2015</td>
</tr>
<tr>
<td>HRH Prince ABDULLAH</td>
<td>Kuala Lumpur, Malaysia</td>
<td>Malaysia</td>
<td>Member</td>
<td>2015</td>
</tr>
<tr>
<td>Shk. Ahmad Al Fahad AL SABAH</td>
<td>Kuwait City, Kuwait</td>
<td>Kuwait</td>
<td>Member</td>
<td>2015</td>
</tr>
<tr>
<td>Kohzo TASHIMA</td>
<td>Tokyo, Japan</td>
<td>Japan</td>
<td>Member</td>
<td>2015</td>
</tr>
<tr>
<td>Sonia BIEN AIME</td>
<td>Providenciales, Turks and Caicos Islands</td>
<td>Turks and Caicos Islands</td>
<td>Member</td>
<td>2013</td>
</tr>
<tr>
<td>Fernando SARNEY</td>
<td>Rio de Janeiro, Brazil</td>
<td>Brazil</td>
<td>Member</td>
<td>2015</td>
</tr>
<tr>
<td>Pedro CHALUJA</td>
<td>Panama, Panama</td>
<td>Panama</td>
<td>Member</td>
<td>2016</td>
</tr>
<tr>
<td>Luis HERNÁNDEZ</td>
<td>Havana, Cuba</td>
<td>Cuba</td>
<td>Member</td>
<td>2016</td>
</tr>
<tr>
<td>María Sol MUÑOZ ALTAMIRANO</td>
<td>Quito, Ecuador</td>
<td>Ecuador</td>
<td>Member</td>
<td>2016</td>
</tr>
<tr>
<td>Wilmar VALDEZ</td>
<td>Montevideo, Uruguay</td>
<td>Uruguay</td>
<td>Member</td>
<td>2016</td>
</tr>
<tr>
<td>Evelina CHRISTILLIN</td>
<td>Turin, Italy</td>
<td>Italy</td>
<td>Member</td>
<td>2016</td>
</tr>
<tr>
<td>Lee HARMON</td>
<td>Matavera, Cook Islands</td>
<td>Cook Islands</td>
<td>Member</td>
<td>2016</td>
</tr>
<tr>
<td>Sandra FRUEAN</td>
<td>Pago Pago, American Samoa</td>
<td>American Samoa</td>
<td>Member</td>
<td>2016</td>
</tr>
<tr>
<td>Almamy Kabele CAMARA</td>
<td>Conakry, Guinea</td>
<td>Guinea</td>
<td>Member</td>
<td>2016</td>
</tr>
<tr>
<td>Kwesi NYANTAKYI</td>
<td>Accra, Ghana</td>
<td>Ghana</td>
<td>Member</td>
<td>2016</td>
</tr>
<tr>
<td>Ramón JESURÚN</td>
<td>Bogotá, Colombia</td>
<td>Colombia</td>
<td>Member</td>
<td>2016</td>
</tr>
</tbody>
</table>
STANDING COMMITTEES

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

The chairperson, deputy chairperson and members of each standing committee are appointed by the Council on the proposal of the member associations, the FIFA President or the confederations, except for the chairperson, deputy chairperson and members of the Governance Committee who are elected by the Congress upon proposal by the Council. The Council also ensures appropriate female representation on the standing committees.

The chairpersons, deputy chairpersons and the members of the standing committees are designated for a term of office of four years. They may be reappointed and may also be relieved of their duties at any time, although the chairperson, deputy chairperson and members of the Governance Committee may only be relieved of their duties by the Congress.

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

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

Governance
- Responsible for all governance matters
- Review Committee: responsible for eligibility checks

Finance
- Responsible for financial and asset-management strategy, budgeting, consolidated financial statements, and for policies, rules and guidelines on financial and asset-management matters

Development
- Responsible for strategy and budget allocation for FIFA’s global development programmes

Organising Committee for FIFA Competitions
- Responsible for the organisation of all official FIFA competitions in line with the applicable regulations and hosting documents

Football Stakeholders
- Responsible for football matters, in particular for optimising relations between football stakeholders, the structure of the game, and technical development

Member Associations
- Responsible for optimising relations between FIFA and its member associations as well as for ensuring member associations’ compliance with the FIFA Statutes

Players’ Status
- Responsible for monitoring compliance with the Regulations on the Status and Transfer of Players and for the work of the Dispute Resolution Chamber

Referees
- Responsible for the implementation and interpretation of the Laws of the Game, for the referees and assistant referees for FIFA competitions

Medical
- Responsible for all medical aspects of football including the fight against doping

Gender equality
- Number of women: 30
- 19.4% women in total (Previous cycle: 4.7% in non-women’s football committees and 11.2% overall)
INDEPENDENT COMMITTEES

The Audit and Compliance Committee and the judicial bodies (the Disciplinary Committee, the Ethics Committee and the Appeal Committee) are the independent committees. The independent committees, as well as their individual members, conduct their activities and perform their duties entirely independently but always in the interests of FIFA and in accordance with the Statutes and regulations of FIFA.

The chairperson, deputy chairperson and other members of the Audit and Compliance Committee and the judicial bodies are elected by the Congress and may not belong to any other FIFA body. Their terms last four years, beginning at the end of the Congress which has elected them. The chairperson, deputy chairperson and other members of the Audit and Compliance Committee and the judicial bodies may serve a maximum of three terms (whether consecutive or not) and 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 and the Disciplinary Code and the FIFA Code of Ethics.

The current composition of the independent committees is available on FIFA.com.

COMPENSATION SUB-COMMITTEE

The Compensation Sub-Committee, as defined in art. 51 of the FIFA Statutes, was established by the Audit and Compliance Committee, and consists of the chairperson of the Finance Committee, the chairperson of the Audit and Compliance Committee and a third member who is jointly appointed by the two chairpersons. This third member must fulfil the independence criteria as defined in the FIFA Governance Regulations. The Compensation Sub-Committee’s main duties are as follows:

- to define the Compensation Rules, which establish the competent body and proper proceedings for determining the compensation as well as the principles and components of the compensation;
- to determine the compensation of the President, the vice-presidents and members of the Council, and the Secretary General;
- to approve the contract of the President. This contract is signed on behalf of FIFA by the chairperson of the Finance Committee and the Secretary General;
- to approve the contract of the Secretary General; and
- to monitor compliance with the Compensation Rules.
INDEPENDENCE REVIEWS AND ELIGIBILITY CHECKS

Independence reviews

The Review Committee conducts independence reviews in respect of candidates and incumbent members of the independent committees (the Audit and Compliance Committee, and the judicial bodies: the Disciplinary Committee, the Ethics Committee and the Appeal Committee) as well as the candidates and incumbent members of the standing committees who must fulfil the independence criteria (independent members of the Finance Committee and the Development Committee). The independence review with regard to candidates and incumbent members of the Governance Committee who must also fulfil the independence criteria is conducted by the investigatory chamber of the Ethics Committee.

The restrictions resulting from the requirement of independence of the members of the relevant FIFA bodies are shown in this table:

<table>
<thead>
<tr>
<th>Members of standing committees requiring independence</th>
<th>Chairpersons and deputy of Audit and Compliance Committee and judicial bodies</th>
<th>Other members of Audit and Compliance Committee and judicial bodies</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other official function in FIFA</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Other official function in a confederation or a member association</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Material business relationships with FIFA, a confederation or a member association</td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

X = Not permitted for members themselves or their immediate family members including during the four years preceding initial term

Eligibility checks

The eligibility checks for candidates and incumbent members of FIFA bodies who are subject to such checks are conducted in accordance with the provisions of Annexe 2 of the FIFA Governance Regulations.

The Review Committee conducts the eligibility checks in respect of the candidates and incumbent members of the following: FIFA Council (including the President), the Secretary General, the standing committees (except the Governance Committee), and the independent committees. The eligibility checks with regard to candidates and incumbent members of the Governance Committee are conducted by the investigatory chamber of the Ethics Committee.
FIFA’s headquarters in the soft light of early evening.
THE FIFA ADMINISTRATION

THE STRUCTURE

The general secretariat carries out all of the competition-related, operative and administrative duties of FIFA under the direction of the Secretary General. The Secretary General is the chief executive officer (CEO) of FIFA and is employed by FIFA on the basis of an employment agreement governed by private law. 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 the 66th FIFA Congress in Mexico City.

Name: Fatma Samoura  
Residence: Zurich, Switzerland  
Nationality: Senegal

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

FIFA has subsidiaries in five countries and works with an independent Local Organising Committee in each host country of a FIFA event. The subsidiaries included in the consolidated financial statements are set out in Note 33 of the consolidated financial statements.

These subsidiaries are currently under review.
The ultimate prize in men's football: the FIFA World Cup™.
THE FIFA COMPLIANCE PROGRAMME

In line with the reform process’s pledge of a zero-tolerance policy towards wrongdoing of any kind, in 2016 FIFA installed a Compliance Division, entrusted with the compliance function and internal audit tasks. The Compliance Division is overseen by the Chief Compliance Officer, who reports to the Secretary General and the independent Audit and Compliance Committee.

The Compliance Division develops the overarching compliance programme, including such key components as anti-bribery and anti-corruption policies, employee training on key policies, monitoring the internal whistleblower hotline, carrying out compliance risk assessments and advising and supporting FIFA employees.

The FIFA Compliance Division has the following duties, powers and responsibilities:

• to develop and implement the FIFA compliance programme, including key policies, training on such policies and monitoring adherence to such policies;
• to serve as the secretariat to the Audit and Compliance Committee;
• to provide advice and support to FIFA employees and members with respect to questions or issues concerning FIFA’s compliance programme;
• to investigate allegations of potential compliance violations by FIFA employees;
• to report regularly to the FIFA Secretary General on compliance issues; and
• to review at any time, any organisational unit of FIFA regarding matters of compliance with relevant laws and regulations.

In order to fulfil its duties, powers and responsibilities, the FIFA Compliance Division has unrestricted authority and the right to access, inspect, review and investigate any organisational unit of FIFA.

BUILDING AN EFFECTIVE COMPLIANCE PROGRAMME

An effective compliance programme requires the exercise of due diligence to prevent and detect criminal conduct and the promotion of an organisational culture that encourages a commitment to compliance with relevant law and regulations.

WHAT EXTERNAL STAKEHOLDERS EXPECT...
“FIFA ASPIRES TO BECOME A LEADER IN ETHICS AND COMPLIANCE IN INTERNATIONAL SPORTS. FIFA WILL WORK TIRELESSLY TO CREATE A BEST-IN-CLASS TRANSPARENT AND ACCOUNTABLE ORGANISATION.”

AUDIT AND COMPLIANCE COMMITTEE

The primary duties of the Audit and Compliance Committee are to ensure the completeness and reliability of FIFA’s financial accounting as well as reviewing the financial statements, the consolidated financial statements and the external auditors’ report. In July 2016, audit expert Tomaž Vesel was appointed by the Bureau of the FIFA Council as the committee’s chairman.

Name Tomaž Vesel
Residence Ljubljana, Slovenia
Nationality Slovenia

Mr Vesel began his career in 1997 at the Government Centre for Informatics of the Republic of Slovenia and then continued between 1999 and 2004 as a member of the National Review Commission. At the end of 2003, he was elected First Deputy President of the Court of Auditors of the Republic of Slovenia and held this position until February 2013 when he was appointed Supreme State Auditor at the department responsible for auditing non-commercial public services. On 24 April 2013, he was elected by the National Assembly of the Republic of Slovenia as President of the Court of Auditors for a term of nine years.

Mr Vesel has also worked with international organisations, in particular as an external expert for the Organisation for Economic Cooperation and Development (OECD). He is also an active member of the International Organisation of Supreme Audit Organisations and the European Organisation of Supreme Audit Organisations.

FIFA COMPLIANCE PROGRAMME

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>FIFA management</td>
<td>Creation of a dedicated Compliance Division with a Chief Compliance Officer and clear roles and responsibilities</td>
</tr>
<tr>
<td>Policies &amp; procedures</td>
<td>A FIFA Code of Conduct, with supporting policies and procedures</td>
</tr>
<tr>
<td>Training</td>
<td>A targeted compliance training programme for FIFA employees and officials</td>
</tr>
<tr>
<td>Risk assessment</td>
<td>An annual organisational compliance risk assessment programme</td>
</tr>
<tr>
<td>Due diligence</td>
<td>A programme designed to conduct due diligence on relevant third parties</td>
</tr>
<tr>
<td>Monitoring &amp; auditing</td>
<td>A programme to monitor and audit relevant member association activities and remdy any detected issues</td>
</tr>
<tr>
<td>Communication</td>
<td>An internal compliance awareness programme, providing regular reports to the management and the Audit &amp; Compliance Committee</td>
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THE FIFA ADMINISTRATION
SUSTAINABILITY AND DIVERSITY

In 2016, FIFA continued its efforts to evolve and expand its approach to sustainability across the social, environmental and economic spheres. The new FIFA leadership has recommitted itself to human rights and diversity by announcing the creation of a new Human Rights Advisory Board and launching the first-ever FIFA Diversity Award to recognise outstanding actions against discrimination in football.

HUMAN RIGHTS AND LABOUR MONITORING

In accordance with the new article 3 of its Statutes, FIFA is committed to respecting human rights and strives to promote the protection of these rights. The key steps taken in 2016:

Human rights report by Professor John Ruggie
In 2016, FIFA welcomed the recommendations given in the report on FIFA and human rights by international human rights expert Professor John Ruggie, who previously developed the UN Guiding Principles for Business and Human Rights (UNGPs), which are the authoritative international standard on these matters. The final report, which was published on the Harvard Kennedy School website, reviewed the current FIFA structures and processes, and provided six sets of recommendations that give guidance to FIFA on the systematic integration of respect for human rights into its operations.

FIFA President announces Human Rights Advisory Board
On concluding his first visit to Qatar, FIFA President Gianni Infantino announced the creation of a Human Rights Advisory Board – an independent body to analyse FIFA’s human rights-related work and make recommendations. The terms of reference for the board were developed with extensive input from key stakeholders. The members include representatives from international organisations, civil society, trade unions and FIFA Commercial Affiliates. The board will hold at least two meetings in person each year and its recommendations will be communicated publicly.

Decent Working Conditions Monitoring System in Russia
FIFA and the Local Organising Committee of the 2018 FIFA World Cup™ have developed a Decent Working Conditions Monitoring System to determine whether the working conditions at the construction sites of the 2018 FIFA World Cup stadiums comply with applicable conventions of the International Labour Organization, the laws of the Russian Federation, and best practices in ensuring decent work conditions. In 2016, the monitoring team visited each of the ten stadiums under construction on four separate occasions. To further strengthen the monitoring system, FIFA and the LOC signed a memorandum of understanding in August with the Building and Wood Workers’ International (BWI) and the Russian Construction Workers Union (RBWU).
DIVERSITY AND ANTI-DISCRIMINATION

FIFA has a zero-tolerance approach to discrimination, which is enshrined in its Statutes. The key achievements in this area in 2016:

Inaugural FIFA Diversity Award
FIFA created the FIFA Diversity Award with the aim of recognising an outstanding organisation, group initiative or personality that stands up for diversity and anti-discrimination in football. A jury composed of 11 football figures and experts in diversity chose Slum Soccer from India as the first-ever winner of this new award. The other two finalists were the International Gay and Lesbian Football Association (IGLFA) and Kick It Out, from England.

FIFA hands down sanctions for several discriminatory incidents
For the first time in the history of the FIFA World Cup™, FIFA is monitoring all World Cup qualifying matches and a selected number of friendly matches for acts of discrimination. These activities are being coordinated by FIFA in collaboration with the Fare network, an organisation with a long track record of combating discrimination in football. Match observers are deployed to support referees and FIFA match commissioners during selected matches with a higher risk of discriminatory incidents taking place. Their observations and reports are aimed at assisting the investigations of FIFA’s Disciplinary Committee. Following match reports and additional evidence generated by this new system, FIFA imposed 37 disciplinary measures on 13 member associations.

ENVIRONMENT

FIFA is committed to limiting the impact of its activities on the environment. The key achievements in this area in 2016:

FIFA joins forces with the UN Climate Change
In September, FIFA joined the UN Climate Change Secretariat’s initiative Climate Neutral Now, becoming the first international sports organisation to do so. By joining the campaign, FIFA has committed to measuring, reducing and offsetting all of its greenhouse gas emissions related to the 2018 FIFA World Cup Russia™.

New Russian green standard published for FIFA World Cup stadiums
As part of the preparations for the 2018 FIFA World Cup Russia, a new green-building standard was published by the Ministry of Natural Resources and Environment solely for football stadium certification. In April, the new Russian standard was presented to representatives of the 2018 FIFA World Cup host cities, stadium managers, contractors and design agencies at a workshop organised by FIFA and the LOC.

Khalifa International Stadium in Qatar receives four-star sustainability rating
In 2016, the Supreme Committee for Delivery and Legacy in Qatar delivered a first milestone for its commitment to green stadiums by obtaining the provisional four-star rating in the Global Sustainability Assessment System (GSAS) for the design and renovation of Khalifa International Stadium. This was the first certificate for a renovation project to be issued by the Gulf Organisation for Research and Development (GORD), the institution that governs the GSAS standard.
The Statutes and the regulations governing their application represent the “constitution” of FIFA and world football. These documents and the key values of authenticity, integrity, performance and unity underpin FIFA’s vision: to promote the game of football, protect its integrity and bring the game to all.

**CODE OF CONDUCT**

FIFA has in place a Code of Conduct which has been fully endorsed by the Congress and applies to all officials (all board members, committee members, referees and assistant referees, coaches, trainers and any other persons responsible for technical, medical and administrative matters at FIFA, a confederation, association, league or club), FIFA employees, players, member associations, members of member associations, match officials, intermediaries and match agents as defined in the FIFA Statutes.

The FIFA Code of Conduct defines the most important values and principles for behaviour and conduct within FIFA as well as with external parties. In summary, the Code of Conduct requires that at all times all those bound by the code act with the utmost integrity and objectivity, and in compliance with the code, the spirit of the law and FIFA’s policies.

**CODE OF ETHICS**

The FIFA Code of Ethics, adopted by the FIFA Executive Committee on 17 July 2012 and in force since 25 July 2012, applies to conduct that damages the integrity and reputation of football and in particular to illegal, immoral and unethical behaviour. The code focuses on general conduct within association football that has little or no connection with action on the field of play. All officials and players as well as match agents and intermediaries are bound by the FIFA Code of Ethics. The code

All of FIFA’s regulatory texts can be found in full and in each of the four official languages on FIFA.com.
also incorporates detailed provisions on its organisation and procedures. FIFA has also created a Code of Ethics e-learning tool designed to help football officials across the 211 member associations become more familiar with the provisions of the Code of Ethics. Published on FIFA’s official website, FIFA.com, the e-learning tool provides an overview of the scope of the Code of Ethics, the consequences of violating it, and a review of the Rules of Conduct.

**FIFA GOVERNANCE REGULATIONS**

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

**FIFA INTERNAL ORGANISATION DIRECTIVES**

The FIFA Internal Organisation Directives govern the internal organisation of FIFA, based on the FIFA Statutes and the FIFA Governance Regulations, and regulate the duties, powers and responsibilities of the FIFA general secretariat and FIFA employees. FIFA employees are furthermore subject to the provisions contained in the relevant employment contracts governing their duties, powers and responsibilities.

**RELATED-PARTY CONSIDERATIONS**

FIFA has adopted a related-party policy, which explains the requirements of FIFA officials’ disclosures of related parties and related-party transactions in accordance with International Financial Reporting Standards (IFRS).

The FIFA Related-Party Policy defines the applicability and the definition of related parties. Further internal regulations support this policy, such as the Code of Ethics and various regulations for development activities. Furthermore, the FIFA Procurement Guidelines regulate the bidding requirements and relevant procedures regarding the purchase of goods and services. All significant contracts require a sign-off on related-party considerations by the relevant FIFA employee.

**INTERNAL CONTROL SYSTEM**

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

Under the FIFA Statutes, the external auditors are appointed by the FIFA Congress. FIFA’s previous external auditors (KPMG) resigned on 9 June 2016. Although the next FIFA Congress would not take place until 11 May 2017, FIFA’s accounts and financial statements nonetheless had to be audited in accordance with the FIFA Statutes for the Financial Report 2016, so that it may be approved by the FIFA Congress in May 2017. Under those circumstances, the Bureau of the Council selected and appointed the new FIFA auditors on a provisional basis. On 14 September 2016, the Bureau of the Council provisionally approved PwC as the auditors of FIFA for the financial year 2016.

The external auditors are responsible for auditing the annual consolidated financial statements of FIFA and submitting an audit report to the FIFA Council. Patrick Balkanyi, Licensed Audit Expert and Auditor in Charge, has served under the existing auditing mandate since 24 October 2016.

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<tr>
<th>In TUSD</th>
<th>2016</th>
<th>2015</th>
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<tbody>
<tr>
<td>Audit fees</td>
<td>1,018</td>
<td>1,300</td>
</tr>
<tr>
<td>Fees for assurance and other related services</td>
<td>1,560</td>
<td>2,165</td>
</tr>
<tr>
<td>Fees for other services</td>
<td>156</td>
<td>712</td>
</tr>
</tbody>
</table>

1 New auditors PwC
2 Former auditors KPMG

In 2016 and 2015, fees for assurance and other related services comprise fees for the organisation and performance of agreed-upon procedures and contract compliance reviews while other services are mainly related to forensic services.

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

The association capital is CHF 5 million.

FIFA was established in the legal form of an association pursuant to art. 60 ff. of the Swiss Civil Code. FIFA is a non-profit organisation and is obliged to use its results, reserves and funds to improve the game of football and promote it globally, particularly through youth and development programmes. As FIFA is an association, no dividends are paid.

FIFA balances out revenue and expenditure over the financial period and has to build up sufficient reserves to guarantee the fulfilment of its major duties. The purpose of the reserves is to protect FIFA against risks and unforeseen events, in particular in relation to the FIFA World Cup™. The financial dependency of FIFA on the FIFA World Cup™, which takes place every four years, needs to be considered, since the FIFA World Cup™ is FIFA’s main revenue source. In addition, the restricted reserves cover FIFA’s future non-profit activities, such as development programmes and other FIFA events. The use of the reserves is restricted to FIFA’s statutory duties such as the organisation of international competitions, in particular the FIFA World Cup™, and implementation of football-related development programmes.

If FIFA is disbanded, its assets shall be transferred to the supreme court of the country in which its headquarters are situated. It shall hold these assets in trust as bonus pater familiae until FIFA is re-established.