

# **FIFA FORWARD Development Programme Regulations**

FORWARD 2.0

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## 2 FIFA Forward Development Programme Regulations – Forward 2.0

FIFA Forward launched a new era of global football development. FIFA is further strengthening its investment in development to build a stronger foundation for the growth of football, aiming at allowing many more young girls and boys to experience “Living Football”.

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

- More investment in development for member associations’ football activities;
- More impact via tailor-made plans to meet specific needs;
- More oversight so that all funds are used responsibly.

The single contract of agreed objectives between FIFA and each member association or confederation remains the focal point in the efficient implementation of Forward 2.0. This brings together our tailored support under one roof to ensure that football gets exactly the help it needs as adapted to local conditions.

We are continuing to upgrade and improve the way our development activities are monitored, with greater scrutiny of spending and a detailed report on the results achieved by the usage of the development funds allocated.

FIFA is dedicating more financial resources than ever before to football development:

- A contribution of up to USD 1,000,000 per year for each member association for running costs, based on incentives that encourage best practice;
- A contribution of up to USD 2,000,000 for the whole 2019-2022 cycle for each member association for specific football projects, such as new facilities and women’s and youth football, based on the contract of agreed objectives;
- A contribution of USD 12,000,000 per year for each confederation to support its football activities and projects;
- A contribution of up to USD 1,000,000 per year for each zonal/regional association for football tournaments for men, youth and women.

FIFA also gives extra support to members that need it for football equipment and travel for national teams, and to improve their IT infrastructure as well as to advance the skills of their staff members through capacity building and knowledge sharing.

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

We look forward to working with everyone in the global football community so that the game can reach its full potential everywhere in “Living Football”.

FIFA President  
Gianni Infantino

### PREAMBLE

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

By adopting this new set of regulations for FIFA's development programme at its meeting on 26 October 2018 (based on art. 34 paras 11 and 12, in conjunction with art. 13 par. 1 (f) of the FIFA Statutes), the Council reaffirms, with both strength and conviction, its commitment to the promotion of football as a sport that is characterised by greater fairness, solidarity and equality around the world.

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

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# 1 Scope of application

These regulations define the financial contributions and technical and human support allocated under the second cycle of the FIFA Forward Development Programme (hereinafter *the Forward Programme*) for the four-year cycle from 1 January 2019 to 31 December 2022 (hereinafter *Forward 2.0*), the type of projects that fall under the Forward Programme and the obligations incumbent on the parties involved.

# 2 Objectives

Forward 1.0 was established in May 2016 to provide financial, technical and human support to all of FIFA's member associations and the confederations in their endeavours to develop and foster football at all levels within their territories. Forward 2.0 follows the same objectives.

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

The Forward Programme offers tailored support, adapted according to the individual needs of the member associations and the confederations through the identification of specific needs and priorities for the development of football, established in a contract of agreed objectives (hereinafter *contract of agreed objectives*) drafted and concluded with FIFA and covering the four-year cycle from 1 January 2019 to 31 December 2022. This contract must be approved by the Development Committee.

# 3 Beneficiaries

## 1.

The beneficiaries of Forward 2.0 are the associations that are admitted as members of FIFA.

**2.**

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

**3.**

By way of solidarity, the member associations and confederations may apply to the FIFA general secretariat for reassignment of all or part of its entitlement to Forward 2.0 funds to other member associations or confederations. Irrespective of the amount intended to be reassigned, the respective application shall be approved by the Development Committee. Conditions will be defined by the FIFA general secretariat in the respective contract to be signed in every specific case.

**4.**

In exceptional circumstances, other football associations, which are non-FIFA members and are organising competitions and/or football projects, may also benefit from Forward 2.0 if so decided on a case-by-case basis and only if so identified by the FIFA general secretariat and approved by the Development Committee. The provisions of these regulations apply *mutatis mutandis* to any party in such situation.

## **4** Rights of the member associations and the confederations

**1.**

As a result of FIFA having a pyramid structure and an organisation model that places solidarity at the heart of its values, the member associations and confederations benefit from part of the revenues from the FIFA World Cup™. This is a right and not a privilege. This part of the revenues is reinvested in football development subject to compliance with these regulations, in particular art. 8 in the framework of Forward 2.0.

**2.**

The member associations and the confederations are entitled to have at least the “essential footballing conditions” in place to develop football in their territories and to provide their registered or non-registered players with decent conditions in which to play football. Forward 2.0 is in line with this philosophy.

**3.**

The member associations and the confederations are entitled to receive advice and continuous support from FIFA, particularly in the drafting and

execution of a contract of agreed objectives drafted by the two parties under Forward 2.0.

## **5** Duties of FIFA

### **1.**

FIFA must be attentive and available to assist its member associations and the confederations, particularly in the implementation of Forward 2.0, in order to ensure that the Forward Programme responds to the specific needs and priorities of each beneficiary.

### **2.**

FIFA must be professional, impartial and transparent in its management of Forward 2.0.

### **3.**

The FIFA general secretariat must reply to any written communication by a member association and/or confederation concerning Forward 2.0 within a maximum of five working days.

### **4.**

The FIFA Regional Development Offices must facilitate a direct and proper communication exchange and assist the member associations in expediting their applications and responses to the FIFA general secretariat whilst supporting and assisting the member associations locally in developing football and implementing their projects.

## **6** Financial conditions under Forward 2.0

### **1.**

Subject to compliance with these regulations, the funding granted to all member associations under Forward 2.0 includes a contribution of up to USD 6 million for the four-year 2019-2022 cycle per member association (i.e. an increase of USD 1 million compared to the previous cycle) for the purpose of developing, promoting and organising football in general.

**2.**

Concretely, each member association shall therefore be entitled to receive:

- a. Up to USD 1 million per year for operational/running costs; and
- b. Up to USD 2 million over the four-year 2019-2022 cycle for specific projects

**3.**

Regarding the operational/running costs:

- a. USD 500,000 shall be paid in January of each year to cover the member association's ongoing operational/running costs, including costs for:
  - i. governance, structure and administration;
  - ii. the national teams;
  - iii. domestic competitions;
  - iv. permanent administrative and technical staff;
  - v. financial management (audits);
  - vi. website and other communication platforms;
  - vii. training for key football stakeholders (administrators, technical staff, volunteers, etc.).
- b. Up to USD 500,000 shall be paid in July of each year, provided that the member association:
  - i. organises men's competitions (championship, league or cup), meaning nationwide regular competitions played as follows:
    1. over a period of at least six (6) months;
    2. involving at least ten (10) teams;
    3. with at least 90 matches played.
  - ii. organises women's competitions (championship, league or cup), meaning nationwide regular competitions played as follows:
    1. over a period of at least six (6) months;
    2. involving at least ten (10) teams;
    3. with at least 90 matches played.
  - iii. has an active men's "A" national team having played at least four (official or friendly) matches in the relevant year

- iv. has an active women's "A" national team having played at least four (official or friendly) matches in the relevant year
- v. organises boys' competitions (championships, leagues or cups) in at least two age categories (for example U-15 and U-17) as follows:
  - 1. nationwide or regionally;
  - 2. involving at least ten (10) youth teams in each of the age categories;
  - 3. with at least 90 matches played in each age category;
  - 4. played over a period of at least six (6) months.
- vi. organises girls' competitions (championships, leagues or cups) in at least two age categories (for example U-15 and U-17) as follows:
  - 1. nationwide or regionally;
  - 2. involving at least ten (10) youth teams in each of the age categories;
  - 3. with at least 90 matches played in each age category;
  - 4. played over a period of at least six (6) months.
- vii. has active boys' national teams in at least two age categories having played at least four (official or friendly) matches in the relevant year in each of the age categories
- viii. has active girls' national teams in at least two age categories having played at least four (official or friendly) matches in the relevant year in each of the age categories
- ix. has a functioning and regularly updated IT player registration and competition management system (which is provided free of charge by FIFA if needed)
- x. has an established programme for the promotion and development of refereeing, as follows:
  - 1. an appointed full-time head of refereeing with the relevant refereeing expertise
  - 2. at least ten (10) refereeing workshops/seminars to be organised by the member association for its referees in the different categories in one year
  - 3. also includes women referees

- c. Regarding par. b) above, an amount of up to USD 50,000 will be released for each of the ten activities that the member association carries out every year. The member associations shall confirm to FIFA by 31 May of each year which of the above activities they are carrying out in that year. In cases of non-fulfilled criteria, the respective amount(s) will not be accrued for the next year or cycle.

#### 4.

Regarding specific projects:

- a. Up to USD 2,000,000 for the four-year 2019-2022 cycle shall be granted for projects that are tailored according to the specific needs and priorities of the member association as established in the relevant contract of agreed objectives.
- b. In particular, the projects shall be related to the following areas:
  - i. Football infrastructure (e.g. pitches including lighting systems, technical centres, training grounds, stadiums, association headquarters).
  - ii. Other projects, provided the member association has at least:
    - 1. One stadium/pitch with the appropriate quality in order to allow international matches to be played in accordance with FIFA standards;
    - 2. Suitable association headquarters;
    - 3. A functioning technical centre.
  - iii. Other projects may be requested in the following areas:
    - 1. Strategic areas (e.g. strategy and planning, governance and legal affairs, etc.);
    - 2. Organisational areas (e.g. leadership training, management of leagues and clubs, marketing and revenue generation, event and competition management, financial management, management of facilities, stadiums and security, social responsibility, IT, etc.);
    - 3. Sporting areas (e.g. training of technical directors, training of coaches, referees, youth football, women's football, domestic competitions, training centres, beach soccer and futsal, etc.).

**5.**

If the member association so wishes, all or part of the amount paid to cover its operational/running costs may be used to fund specific projects provided for under art. 6 par. 4, provided that:

- a. The member association fulfilled all of the ten conditions mentioned under art. 6 par. 3b) for obtaining the second instalment of the operational/running costs in each of the previous four years at least;
- b. The request is justified (for example, the project entails costs which are higher than USD 2 million and constitutes an important legacy for the member association);
- c. The request is approved by the Development Committee.

**6.**

If the member association so wishes, all or part of its entitlement for specific projects provided for under art. 6 par. 4 may be used to cover its ongoing operational/running costs provided that:

- a. The member association has at least one stadium/pitch with the appropriate quality in order to allow international matches to be played in accordance with FIFA standards, as well as a suitable association headquarters and a functioning technical centre;
- b. The request is justified (for example, if the size of the country requires additional costs for organising competitions);
- c. The request is approved by the Development Committee.

**7.**

In addition, under Forward 2.0, FIFA provides the following IT tools free of charge for the proper organisation and operation of the member associations:

- a. Connect Platform for the secure and accurate electronic registration of all football stakeholders;
- b. Connect ID to prevent a duplicate registration of players;
- c. ITMS for the conclusion and matching of international transfers;
- d. DTMS for the conclusion and matching of domestic transfers.

In this respect, FIFA may provide assistance in evaluating and operating the IT systems and tools that the member association is currently using. Beneficiaries shall therefore not use Forward 2.0 funds to purchase or maintain IT tools that are similar to those already being provided by FIFA (as listed above).

**8.**

In addition, FIFA will provide experts and organise training in the areas of football development and football administration in order to firstly, if necessary, create a development strategy, and secondly to support and guide the member associations in implementing their development strategy. FIFA and the beneficiary member association shall work together to identify the specific areas of expertise and guidance required, and to set up an action plan including the objectives to be pursued in relation to the signed contract of agreed objectives. All costs and fees related to these experts and capacity-building activities shall be covered by FIFA. In addition, FIFA shall determine the type of monitoring required for each expert provided and training activity organised. FIFA will coordinate the possibility for member associations to send their staff or officials (in the areas of football development or football administration) to other member associations or confederations on placement to enhance their skills, and to benefit from knowledge sharing and good practices to be applied in their member association.

**9.**

In addition, regarding travel and equipment, and for certain member associations only (subject to compliance with these regulations), Forward 2.0 provides:

- a. A contribution of up to USD 200,000 per member association per year to cover the cost of travel and accommodation for its national teams when they play matches abroad. This contribution shall be allocated only to those member associations that are identified as needing the most assistance as described under point c below.
- b. A contribution of up to USD 200,000 for the four-year 2019-2022 cycle shall be allocated for basic equipment (e.g. full kits for the national teams, balls, full kits for the boys' and/or girls' teams competing in championships, training equipment including mini-goals, bibs, etc.) for those member associations that are identified as needing the most assistance as described under point c below.
- c. A member association is identified as needing the most assistance, for the purpose of the contributions above, provided that their annual revenues

do not exceed USD 4 million. This figure shall be reflected in the annual statutory audit report of the previous year, which shall be submitted to FIFA by 30 June of each relevant year. The Development Committee is competent to amend this revenue threshold and/or add additional criteria for both contributions.

- d. The above contributions for travel will be released in January every year, whilst those for equipment will be released in two equal milestone payments in January 2019 and January 2021 provided that the member association has fulfilled the obligations of point c above. These funds will not be accrued for the next year or the next cycle.

**10.**

Subject to compliance with these regulations, the funding granted to all confederations under Forward 2.0 includes a contribution of USD 48 million over the four-year 2019-2022 cycle for each confederation, aimed at developing, promoting and organising football in general. The above contribution will be released in equal bi-annual milestone payments in the months of January and July of each year. The details of the use of these funds by the confederations must be recorded in writing and submitted to FIFA on a yearly basis by 28 February (for the previous year) in order to ensure that the funds are invested in accordance with the aims described in this paragraph and in line with the requirements of these regulations. The confederations may use the funds to support their member associations in their football development initiatives in accordance with their long-term strategies – while mentioning explicitly that these funds are provided by FIFA – and to strengthen their own organisation.

**11.**

Subject to compliance with these regulations, the funding granted under Forward 2.0 includes a contribution of up to USD 1,000,000 per year for each zonal/regional association (recognised by its confederation at the time that these regulations came into force and having legal status on the date that these regulations came into force). The funds will be released to the relevant confederations in January of each year in order to organise regional men's, women's and youth competitions (for girls and boys). These funds shall only be distributed provided that the zonal/regional association organises at least one women's, two boys' and two girls' competitions (for national teams or clubs) during the relevant year. Should the zonal/regional association not organise these competitions during the relevant year, the allocated funds will be reduced by USD 200,000 for each required competition not organised. The confederation is responsible for the correct use of these funds and the release of payments to

the zonal/regional association, to the member association hosting a tournament and/or to the participating teams, as the case may be, and as agreed regionally on a case-by-case basis for each tournament. The confederation shall report on the use of these funds to FIFA by 1 February of the following year. These funds will not be accrued, and unused funds shall be returned to FIFA. FIFA may also deduct the relevant amount from any future payments to the confederation.

## **7** Procedure

The member associations, the confederations and any other potential beneficiaries must follow the procedure laid down for Forward 2.0 according to a well-defined schedule that covers the five phases mentioned below:

### **1. Preparation – contract of agreed objectives**

With FIFA's assistance, the member association or confederation shall determine the specific needs and the priorities for football development after conducting an analysis of the current footballing situation in its territory. This may include site visits by the FIFA general secretariat in the territory. These needs and priorities shall be formally established in a contract of agreed objectives drafted with FIFA and covering the four-year 2019-2022 cycle. The contract of agreed objectives for Forward 2.0 shall be finalised (i.e. signed by both the member association or confederation as well as FIFA and approved by the Development Committee) by 30 June 2019 at the latest. After this deadline, no Forward 2.0 funds will be provided without the contract of agreed objectives being finalised.

### **2. Proposals – release of funds**

- a. Financial support for operational/running costs  
(as defined in art. 6 par. 3).

Operational/running costs will be released directly to the bank account set up by the member association specifically for the Forward Programme in two payments, in January and July of each year, as follows:

- The first instalment of USD 500,000 will be released without any prior application, request or formal approval in January of each year;
- The second instalment will be paid in accordance with the provisions of art. 6 par. 3b) above. The member association shall submit, by 31 May of

each year at the latest, all of the necessary information for the release of the second instalment to the FIFA general secretariat, as foreseen in the relevant forms approved by the Development Committee and sent to them by way of a circular letter.

b. Financial support for specific projects (as defined in art. 6 par. 4)

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

### **3. Approval**

a. Financial support for operational/running costs  
(as defined in art. 6 par. 3b)

The FIFA general secretariat shall examine the information and relevant documentation, submitted by the member association by 31 May of each year, for the release of up to USD 500,000 of operational/running costs funding in July in accordance with the criteria and requirements established in these regulations.

If the FIFA general secretariat deems that the information and relevant documentation submitted by the member association satisfies the criteria established in art. 6 par. 3b) of these regulations, it shall take the necessary steps to ensure that the funds are released. The FIFA general secretariat may request additional information or documentation.

b. Financial support for specific projects (as defined in art. 6 par. 4)

The FIFA general secretariat shall examine the proposal and compile a report for the attention of the Development Committee. The committee shall decide on the approval of projects with budgets of USD 300,000 or higher. The FIFA general secretariat shall decide on the approval of projects with budgets lower than USD 300,000.

The Development Committee shall receive the abovementioned report at the latest one week before the date of the meeting at which the relevant proposal will be discussed and decided.

The Development Committee, or the FIFA general secretariat when applicable, shall examine the request by the member association in order to assess its compliance with the criteria and requirements established in these regulations and shall deliver a decision of approval or rejection within the following timeframe following the receipt of the member association's request:

- 60 days for projects with budgets of USD 300,000 or higher;
- 30 days for projects with budgets lower than USD 300,000.

The Development Committee may meet as a bureau as often as necessary in order to ensure that the projects submitted by the member associations can be assessed – and, if necessary, approved – by the fixed deadlines.

Any decision by the Development Committee to reject a request must be communicated with the grounds for the decision so that the member association can do all that is necessary to become compliant and resubmit its project proposal within a reasonable period of time.

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

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

#### **4. Execution**

- a. Financial support for operational/running costs (as defined in art. 6 par. 3)

Following the approval of the request for funding in accordance with art. 7 par. 3a), the FIFA general secretariat shall take the necessary measures to release the funds.

- b. Financial support for specific projects (as defined in art. 6 par. 4)

Once a project has been approved by the Development Committee, or by the FIFA general secretariat as the case may be, a Statement of Approval (SoA) shall be drafted, within ten (10) days, by the FIFA general secretariat outlining the main obligations of the member association and the agreed project milestones and payments. This SoA shall be duly counter-signed by the president and/or the general secretary of the member association within 30 days of its receipt by the member association in question.

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

Where, within the framework of Forward 2.0, a member association uses services provided by parties such as companies, contractors, manufacturers, suppliers or consultants for an amount of USD 50,000 or higher, the member association concerned must submit the cost estimates of at least three such parties or evidence of a competitive procurement process.

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

- FIFA shall sign a declaration with all parties concerned, stipulating that the parties undertake to indemnify FIFA and to hold FIFA harmless from any complaints, claims, demands for damages and interest or liability related to the implementation of the project.
- The instalments shall be paid directly by FIFA to the contracting parties in accordance with the terms of the abovementioned contracts.

For any contract involving a financial obligation for FIFA or for the member association of USD 300,000 or higher, a tender process must be conducted.

A confederation or any other potential beneficiary shall be bound by the same obligations to conduct a tender process or a cost estimate process if external third parties are required to perform certain activities.

## 5. Monitoring

- a. Financial support for operational/running costs (as defined in art. 6 par. 3)

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

- b. Financial support for specific projects (as defined in art. 6 par. 4)

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

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

At the end of the four-year 2019-2022 cycle, the FIFA general secretariat shall evaluate the implementation of the established agreed objectives with the member association concerned, and the member association shall submit a written report to the Development Committee for information purposes.

# 8

## Obligations of the member associations and the confederations

### 1.

Any member association or confederation receiving funding from Forward 2.0 must:

- a. fully collaborate at all times with FIFA in relation to the use of the allocated funds and the implementation of the project, including, but not limited to providing FIFA with all of the necessary information and supporting documentary evidence related to the use of the allocated funds and the implementation of the project;

- b. have the contract of agreed objectives and the project approved by its executive committee and inform its general assembly thereof. This must be noted in the relevant minutes and provided to FIFA;
- c. designate a competent person to be responsible for monitoring the contract of agreed objectives and projects to be carried out;
- d. open a separate bank account in its own name (i.e. the name of the member association or confederation) with a bank in the country in which it has its registered headquarters especially for Forward 2.0 funding and for its direct benefit. This bank account may be the same as for Forward 1.0, the previous cycle ending on 31 December 2018.

Any transfer of Forward 2.0 funds must be made by the FIFA general secretariat to the Forward 2.0 account of the beneficiary member association or confederation.

The member associations or confederations must make all payments related to Forward 2.0 directly from the Forward 2.0 account. Any funds not used at the end of the period covered by the contractual relationship shall be kept in the Forward 2.0 account until they are completely used up.

The Forward 2.0 account may under no circumstances have a negative balance (overdraft) or be pledged. FIFA reserves the right to demand a statement of the Forward 2.0 account at any time;

- e. have its annual accounts audited by its statutory auditor. The statutory auditor must (i) be appointed by the general assembly of the member association or confederation, (ii) audit the accounts approved by the executive body of the member association or of the confederation in accordance with the relevant auditing standards, and (iii) submit an audit report to the general assembly of the member association or confederation;
- f. employ a general secretary as well as a technical and development director;
- g. publish a summary of its annual financial statements and activity report on its website or any other platform (including FIFA.com);
- h. respect the schedule established by FIFA;

- i. inform FIFA of any difficulty encountered during the preparation and implementation of the project or established agreed objectives, or in relation to the use of the allocated funds;
- j. indemnify and hold FIFA harmless from any complaint, claim, demand for damages and interest or liability related to the implementation of the project or pursuit of the established objectives;
- k. endeavour, as much as possible, to involve local partners (sponsors, public authorities) in the project and/or execution of the contract of agreed objectives in order to raise, if necessary, the remaining funds required;
- l. obtain the authorisation of the competent government authorities to import the products and materials required for the implementation of the project and facilitate the administrative steps involved;
- m. assist FIFA in monitoring and overseeing the implementation of the project and the pursuit of the objectives established in the contract of agreed objectives, as well as the use of the allocated funds, in accordance with the decision of the Development Committee;
- n. promote the projects and the use of the allocated funds in the country or geographical zone concerned;
- o. present a final report after each project has been fully completed, and at the end of the four-year cycle in 2022;
- p. respect FIFA's zero-tolerance policy towards any attempt at or act of corruption whatsoever, in any territorial jurisdiction, including attempts or acts that are authorised or tolerated by law or cannot be prosecuted in the country in question. In the event that a football official has obtained or attempted to obtain gratification through a favourable decision taken, information received, a vote or any other form of benefits for himself/herself or for any other persons, the member association or confederation concerned must immediately inform FIFA of this;
- q. respect all applicable laws, including those relating to the confidentiality and protection of data and privacy;
- r. respect international labour law, in particular legal provisions that prohibit child labour and forced labour;

- s. ensure that the principles of anti-discrimination, diversity, accessibility and inclusion, and human rights for all are protected and promoted;
- t. take measures to protect and safeguard children and minors from potential abuses and to promote their wellbeing within football;
- u. avoid any situation giving rise to a conflict of interests;
- v. avoid the usage of cash;
- w. maintain all supporting documentation for all expenditures and payments made with Forward funds;
- x. use the Forward funds exclusively for the purposes allocated;
- y. request, in the event of any major change concerning a project, the approval of the Development Committee;
- z. establish appropriate procedures, particularly regarding tender processes, in order to evaluate and select the suppliers and subcontractors on the basis of their commitment in terms of their social and environmental responsibilities;
- aa. evaluate and reduce the environmental impact of their projects and use the resources in a responsible manner in order to achieve growth that is sustainable and respects the environment;

For infrastructure projects, the following obligations shall also apply:

- bb. facilitate contact with companies responsible for the implementation of the project;
- cc. provide FIFA with the relevant national land registry certificate or extract confirming that the relevant member association is the owner of the land, the agreements confirming the donation, transfer or other form of free provision or use of land to the member association. The transfer or other form of free provision of land must be made for a minimum period of 20 years;
- dd. ensure that the project is used appropriately once it is ready;

- ee. include in its future budget the maintenance costs of said project and of the activities resulting from it (including the personnel expenses required to operate the infrastructure in question);
- ff. purchase insurance providing permanent cover of the project for 100% of the asset replacement value.

## 2.

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

# 9

## Procedure and obligations for zonal/regional associations

The procedure for zonal/regional associations, their obligations and any other aspects relating to the granting of funds defined in art. 6 par. 11 of these regulations shall be defined, in accordance with the requirements of these regulations, by the Development Committee following consultation with the confederations concerned.

# 10

## Payments

### 1.

Payments shall be made in accordance with the conditions foreseen by these regulations. Exceptions for payments outside the provisions of the current regulations are possible for justified reasons only, following a prior decision of the Development Committee and the Finance Committee.

### 2.

If a member association or confederation does not use the entirety of the Forward 2.0 funds that it has received during the period for which they have been granted, the remaining balance shall be accrued until 31 December 2024 with the exception of art. 6 paras 3c, 9d and 11. Funds allocated to member associations and confederations (including funds for zonal/regional associations) under Forward 1.0, the first cycle of the Forward Programme (i.e. under the FIFA Forward Development Programme Regulations, 2016 edition), and which have not been used shall be accrued until 31 December 2020. Travel and equipment funds that are not used in the respective time period, as foreseen in art. 6 par. 9 of these regulations, will not be accrued.

## **11** Alignment of funding

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

## **12** Taxes and duties

The member associations and confederations are responsible for paying any taxes, duties and other charges that are due as a result of receiving Forward Programme funds. These taxes, duties or charges must be declared in the requests submitted by the member association or confederation. Payment of such taxes and duties shall be undertaken by the relevant member association or confederation within the stipulated timeline according to the respective applicable laws and regulations, and proof of such payment(s) shall be submitted to the FIFA general secretariat, which remains entitled to request additional information on the pertinent taxes and duties that apply.

## **13** Fees and expenses

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

## **14** Financial reporting

### **1.**

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

- a. All reporting forms using the templates provided by FIFA;
- b. The latest annual financial statements and the corresponding audit report compiled by the statutory auditor;

- c. The minutes of the congress or general assembly of the member association or confederation appointing the statutory auditor, and the minutes of the congress or general assembly at which the statutory auditor presented the respective reports;
- d. Bank statements of the dedicated bank account of the member association or confederation and the designated signatories;
- e. Activity report in respect of the usage of the funds, using the templates provided by FIFA.

## **2.**

Failure to submit the above documentation by 30 June of each year will result in a restricted release of funds as per art. 17 of these regulations. Furthermore, appropriate additional measures might also be taken by the Audit and Compliance Committee or by any other relevant body (such as the Ethics Committee), as the case may be.

## **3.**

The FIFA general secretariat may at any time request reports, any further information and/or audits regarding the use of the allocated funds as part of Forward 2.0. The member association or confederation is under the obligation to provide them and to allow access to all relevant documentation. Furthermore, appropriate additional measures might also be taken by the Audit and Compliance Committee or any other relevant body (such as the Ethics Committee), as the case may be. Refusal to cooperate in this respect will result in the immediate suspension of all funding.

# **15**

## **Statutory audit report**

### **1.**

Each member association or confederation that has received funding as part of the Forward Programme must engage the services of a statutory auditor that has the relevant qualifications in accordance with local legislation for conducting audit-related services on all accounts and finances of the member associations or confederation, including funds received from FIFA.

### **2.**

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

**3.**

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

**4.**

The member association or confederation shall pay any fees arising from the statutory audit. If the member association does not have the means to cover these fees, the Forward 2.0 funds that it has been granted – taken from the budget allocated for operational/running costs – shall be used to cover the cost of the audit.

## **16**

### **FIFA central audit review**

**1.**

For each financial year, the FIFA general secretariat shall conduct a FIFA central audit review of all member associations and confederations that have received Forward 2.0 funds in the previous year.

**2.**

The central FIFA programme auditor shall conduct audit-related services on the development funds provided by FIFA, on the basis of annual instructions provided by FIFA, between 1 July and 30 August of each year for the funds of the previous year. The auditor shall submit a report detailing its conclusions regarding the audit of each member association and confederation to the FIFA general secretariat.

**3.**

The scope of the annual FIFA central audit review shall at least include:

- a. the requirements in art. 8 of these regulations;
- b. deviations in the usage of the operational/running costs funding from the requirements set up in art. 6 par. 3 above;
- c. usage of travel and equipment solidarity funding in accordance with art. 6 par. 9 of these regulations.

**4.**

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

**5.**

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

**6.**

FIFA will cover the costs related to the central FIFA central audit review.

## **17** Misuse of funds allocated under the Forward Programme and the fight against fraud

**1.**

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

**2.**

In particular, the requirements for transparency and accountability of these regulations will be deemed to have been violated if it is so decided by the competent bodies but especially in the following cases of:

- a. violations of the obligations of a member association specified in art. 8 paras 1d) and e), and art. 14;
- b. significant violations of art. 8 paras 1v), w), x).

**3.**

In such circumstances, the Audit and Compliance Committee must take all of the appropriate measures to protect the funds allocated by FIFA under Forward 2.0. In particular, the Audit and Compliance Committee may:

- a. restrict the release of payments to member associations or confederations;

- b. order the suspension of all new payments and transfers to the member association or confederation concerned until further notice;
- c. order the FIFA general secretariat or a third party mandated by the FIFA general secretariat to inspect and audit the member association or confederation concerned at any time. The member association or confederation shall provide full access to accounts, any kind of contracts and all other significant documents, such as meeting minutes. Any such audits shall be conducted at FIFA's expense. To avoid any doubt, the audit rights of FIFA shall be applicable retrospectively from 1 January 2016;
- d. order the member association or confederation concerned to repay the received amounts to FIFA;
- e. take all other appropriate measures.

**4.**

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

**5.**

The above restricted release of funds will be in force until the respective decision of the Audit and Compliance Committee, and at the same time the beneficiary should follow and implement a remedial action plan which will be drafted and provided to the beneficiary by the FIFA general secretariat.

**6.**

In cases where a suspicion or evidence of the misuse of funds by individuals (either for personal benefit or to an extent that creates unnecessary risk to the financial situation of the beneficiary, or to the reputation of the beneficiary, and/or to FIFA) is reported with a reasonable degree of credibility, the FIFA general secretariat shall immediately, upon receiving such a report, temporarily interrupt the release of Forward funding payments and advise the Ethics Committee and the Audit and Compliance Committee accordingly and await further instructions. If either of these bodies requests a forensic

audit, this audit should be commissioned within a maximum of 30 days and concluded within another 60 days after the commission. The Audit and Compliance Committee shall take a decision within one month after receiving the results of the forensic audit.

## **7.**

In cases of par. 5 above and in cases where the restricted release of funds persist for more than one year, the Audit and Compliance Committee may decide to recommend:

- a. A forensic audit report to be conducted by an independent auditor appointed by the FIFA general secretariat at the expense of the beneficiary;
- b. To restrict the approval of projects and funds to be released (i.e. by excluding certain categories of activities or by limiting the amount to be released on a monthly, quarterly or annual basis, etc.);
- c. To deduct a specific amount – i.e. an amount that was not protected by the beneficiary and led to loss of development funds – from the beneficiary's entitlement, and/or recommend to the FIFA general secretariat to seek repayment of such an amount by any legal means;
- d. To fully suspend the release of financial contributions to a beneficiary;
- e. To take all other appropriate measures.

# **18** Organisation

## **1. Development Committee**

In accordance with art. 42 of the FIFA Statutes and the relevant provisions of the FIFA Governance Regulations, the Development Committee shall oversee Forward 2.0 and fulfil its rights and duties as they are established in the abovementioned provisions as well as in these regulations.

## **2. FIFA general secretariat**

- a. The FIFA general secretariat acts as the secretariat of the Development Committee. It shall fulfil its rights and duties as they are established in these regulations, and shall also implement the decisions taken by the Development Committee.

- b. The FIFA general secretariat shall publish on FIFA.com a report on all development activities carried out by each member association, confederation and zonal/regional association.
- c. The FIFA general secretariat shall publish the names of the local suppliers that have been contracted by FIFA on behalf of the member associations and/or confederations as part of the Forward Programme.
- d. The FIFA general secretariat shall also coordinate with the confederations in order to ensure a greater effectiveness of development programmes.

### **3. Statutory auditor**

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

### **4. FIFA central audit review**

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

## 19 Matters not provided for

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

## 20 Jurisdiction

These regulations shall be governed by Swiss law.

## 21 Authoritative version

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

## 22 Transitional provisions

These regulations cancel and replace the FIFA Forward Development Programme Regulations, 2016 edition.

1. Any project and/or funding that has already been approved prior to these regulations coming into force and which utilises only funds allocated in the previous cycle of the Forward Programme (Forward 1.0) shall be governed by the FIFA Forward Development Programme Regulations, 2016 edition, with the exception of arts 13 to 17, which apply immediately as from when these regulations come into force.
2. Contributions and funds allocated under Forward 1.0 that are not used by 31 December 2020, irrespective of whether they have been transferred to the member association and/or confederation and are not used according to purpose, shall be returned to FIFA or deducted from the entitlement of the 2019-2022 cycle.
3. The member associations and confederations must conclude new contracts of agreed objectives by 30 June 2019 at the latest.
4. The member associations and confederations shall be obliged to publish their statutory audit reports and their activity reports (as established in art.

8 par. 1g) of these regulations) for the year 2018 onwards by no later than 30 June of the next year.

## **23** Adoption and period of validity

1. These regulations were approved by the FIFA Council at its meeting in Kigali, Rwanda, on 26 October 2018.
2. They apply to the financial period ending on 31 December 2022.
3. They come into force with immediate effect.

Kigali, 26 October 2018

For FIFA

President:  
Gianni Infantino

Secretary General:  
Fatma Samoura



