

FIFA COVID-19 Relief Plan

Stage 3 Regulations

FIFA[®]

Fédération Internationale de Football Association

President:	Gianni Infantino
Secretary General:	Fatma Samoura
Address:	FIFA FIFA-Strasse 20 P.O. Box 8044 Zurich Switzerland
Telephone:	+41 (0)43 222 7777
Internet:	FIFA.com

FIFA COVID-19 Relief Plan

Stage 3 Regulations

2 Contents

<i>Article</i>	<i>Page</i>
1. SCOPE OF APPLICATION	4
2. OBJECTIVES	4
3. BENEFICIARIES	5
4. RIGHTS OF BENEFICIARIES	5
5. DUTIES OF FIFA	5
6. REQUIREMENTS FOR FUNDING FINANCIAL CONDITIONS UNDER THE PLAN	6
7. APPLICATION FOR FUNDING PROCEDURE	8
8. OBLIGATIONS OF BENEFICIARIES FINANCIAL REPORTING STATUTORY AUDIT REPORT FIFA CENTRAL AUDIT REVIEW MISUSE OF FUNDS AND FIGHT AGAINST FRAUD	14
9. PAYMENTS	15
10. ORGANISATION	15
11. FIFA COUNCIL	18
12. AUTHORITATIVE VERSION	18
13. ADOPTION AND VALIDITY	18

1 Scope of Application

The FIFA COVID-19 Relief Plan provides three stages of financial support:

1.

In Stage 1, all remaining operational-cost support entitlements under the FIFA Forward Development Programme (*Forward*) were made available for release to the member associations of FIFA (each a *Member Association*).

2.

In Stage 2, Member Associations were given the possibility to transform their remaining Forward specific project contributions into COVID-19 Relief Plan funds by (i) applying for unallocated specific project contributions to be transformed into COVID-19 Relief Plan funds, and/or (ii) applying for planned project contributions to be reallocated to COVID-19 Relief Plan funds.

3.

Stage 1 and Stage 2 are governed in their entirety by the FIFA Forward Development Programme Regulations (the *Forward Regulations*) and the relevant decisions taken by the Development Committee and the Finance Committee.

4.

In Stage 3 of its COVID-19 Relief Plan (this Stage 3 of the COVID-19 Relief Plan, herein also referred to as the *Plan*), FIFA will make available financial support to help alleviate the economic effects of the global COVID-19 pandemic (the *Pandemic*) in accordance with the provisions of these regulations (the *Regulations*).

2 Objectives

1.

The objective of the FIFA COVID-19 Relief Plan is to enable beneficiaries to protect and safeguard football from the adverse economic effects of the Pandemic, thereby allowing them to continue developing and strengthening football in all its forms.

2.

As such, the FIFA COVID-19 Relief Plan shall, among other things, help to protect what has been achieved by means of other FIFA programmes, such as

Forward. This Plan offers tailored support, adapted according to the individual needs of the beneficiaries.

3 Beneficiaries

The organisations eligible for funding under this Plan (each a *Beneficiary*) are:

1. the Member Associations; and
2. the confederations recognised by FIFA (each a *Confederation*).

4 Rights of Beneficiaries

To the extent not provided otherwise herein and relevant for this Plan, art. 4 of the Forward Regulations shall apply *mutatis mutandis* and form an integral part of these Regulations.

5 Duties of FIFA

1. FIFA must be attentive and available to assist Beneficiaries, particularly in the implementation of this Plan, in order to ensure that this Plan responds to the specific needs of each Beneficiary that satisfies its requirements.
2. This may include developing educational content and tools, standard-form templates and issuing written guidelines, such as guidelines on permitted uses of funds and on the expected level of supporting documentation retained for the central review, as well as assistance with the Women's Football Grant (see art. 6 *et seq.*).
3. FIFA must be professional, impartial and transparent in its management of this Plan.

6 Requirements for Funding | Financial Conditions under the Plan

1.

Subject to compliance with these Regulations and any other applicable regulations and decisions of FIFA, Member Associations and Confederations will be entitled to receive financial support under this Plan in accordance with this art. 6 in the form of:

- a) non-repayable grants (each a *Grant*); and
- b) an option to access one or more repayable loans (each a *Loan*; Grant(s) and/or Loan(s) are herein also referred to as *Funding*).

2.

Each Member Association:

- a) will be entitled to receive a solidarity Grant in an aggregate amount of USD 1,000,000 (the *Solidarity Grant*), payable in two instalments of USD 500,000 each as follows:
 - i) a first instalment of USD 500,000 (the *Solidarity Grant Tranche 1*) as of July 2020, and
 - ii) a second instalment of USD 500,000 (the *Solidarity Grant Tranche 2*) as of January 2021. Payments by FIFA may occur later than indicated if the relevant Member Association does not submit or complete its application in due time (see art. 7.1 par. 6). The Solidarity Grant will be made substantially in accordance with the terms and conditions set forth in the relevant application form and any associated documentation provided by the FIFA general secretariat (the *Solidarity Grant Terms*);
- b) will be entitled to receive a women's football Grant of USD 500,000 (the *Women's Football Grant*), payable as of July 2020. Payment by FIFA may occur later than indicated if the relevant Member Association does not submit or complete its application in due time (see art. 7.1 par. 6). The Women's Football Grant will be made substantially in accordance with the terms and conditions set forth in the relevant application form and any associated documentation provided by the FIFA general secretariat (the *Women's Football Grant Terms*); and
- c) has the right to apply for one or more Loans in an aggregate amount corresponding to up to 35% of its total annual revenues as per the audited

financial statements it most recently submitted to FIFA before 1 March 2020 (the *Relevant Revenues*). Regardless of Relevant Revenues, each Member Association has the right to apply for one or more Loans in an aggregate amount of USD 500,000 (or less, if that Member Association wishes to apply for a lesser amount), and no Member Association has the right to apply for one or more Loans exceeding USD 5,000,000 in aggregate.

3.

Each Confederation:

- a) will be entitled to receive a solidarity Grant of USD 2,000,000 (the *Confederation Grant*), payable as of July 2020. Payment by FIFA may occur later if the relevant Confederation does not submit or complete its application in due time (see art. 7.1 par. 6). The Confederation Grant will be made substantially in accordance with the terms and conditions set forth in the relevant application form and any associated documentation provided by the FIFA general secretariat (the *Confederation Grant Terms*; the Solidarity Grant Terms, the Women's Football Grant Terms and the Confederation Grant Terms are herein also collectively referred to as the *Grant Terms*); and
- b) has the right to apply for one or more Loans in an aggregate amount of USD 4,000,000 (or less, if that Confederation wishes to apply for a lesser amount).

4.

Any entitlement to receive financial support in the form of a Loan shall be subject to the relevant Beneficiary having demonstrated, in its application, relevant Pandemic-Caused Losses and Needs at least corresponding to the amount of the requested Loan. *Pandemic-Caused Losses and Needs* shall mean a damage or losses that the relevant Beneficiary or the wider football community in such Beneficiary's jurisdiction has suffered, or reasonably expects to suffer, due to the Pandemic and the needs that have arisen, or are envisaged to arise, as a consequence.

5.

Any Loan will be made substantially in accordance with the terms and conditions set forth in the relevant application form and any associated documentation provided by the FIFA general secretariat (the *Loan Terms*).

6.

Any Grant shall only be used for purposes set out in art. 7.4.3 a) and b) respectively of these Regulations.

7 Application for Funding | Procedure

7.1 Application for Grant

1.

The Beneficiary has to submit a duly signed application to the FIFA general secretariat in the form provided by the FIFA general secretariat.

2.

Each Member Association that applies for the Solidarity Grant has to provide FIFA with a report on the use of the Solidarity Grant Tranche 1 before January 2021.

This report shall be deemed a mandatory element of the application process for the Solidarity Grant Tranche 2, and the Solidarity Grant Tranche 2 will not be paid if not provided to FIFA in a form satisfactory to FIFA in accordance with this art. 7.1 par. 2.

3.

In case of an application for the Women's Football Grant, the relevant Member Association, in its application, commits to including the development of a women's football strategy or the inclusion of a women's football strategy with relevant details in its strategic plan which forms an essential part of its contract of agreed objectives (as defined in the Forward Regulations), where this is not already in place under Forward. This includes an undertaking to work with the FIFA general secretariat to implement this commitment.

Each Member Association that applies for the Women's Football Grant has to subsequently provide FIFA with a report on the use of the Women's Football Grant and the delivery on respective commitments signed and agreed with FIFA.

4.

Each Confederation that applies for the Confederation Grant has to subsequently provide FIFA with a report on the use of the Confederation Grant before January 2021 or upon the final expenditure of all funds received under the Confederation Grant, if later.

5.

If Funding from any Grant is intended to be used or dispersed by a Beneficiary for or to the wider football community, i.e., to cover or address Pandemic-Caused Losses and Needs of recipients in the wider football community in such Beneficiary's jurisdiction or region (each relevant recipient herein a *Subsequent*

Recipient) and not for such Beneficiary's own Pandemic-Caused Losses and Needs, an approval by the relevant Beneficiary's executive committee or equivalent body will be required. The use of the funds by such Subsequent Recipients must be for the same purposes for which the Grant was made available to the Beneficiary and in accordance with the relevant provisions of art. 7.4.

6.

FIFA may set and communicate a deadline for applications for all or any of the Grants.

7.2 Application for Loan

1.

The relevant Beneficiary has to submit a duly signed application in the form provided by the FIFA general secretariat.

2.

In its application, the relevant Beneficiary has to (i) specify the Loan amount it requests within the limitations applicable to it according to these Regulations, and (ii) indicate relevant Pandemic-Caused Losses and Needs (see art. 6 par. 4) and the intended use of the Funding.

3.

If Funding from any Loan is intended to be used or dispersed by a Beneficiary for or to the wider football community, i.e., to cover or address Pandemic-Caused Losses and Needs of recipients in the wider football community in such Beneficiary's jurisdiction or region (each relevant recipient herein a *Subsequent Recipient*) and not for such Beneficiary's own Pandemic-Caused Losses and Needs, an approval by the relevant Beneficiary's executive committee or equivalent body will be required. The use of the funds by such Subsequent Recipients must be for the same purposes for which the Loan was made available to the Beneficiary and in accordance with the relevant provisions of art. 7.4.

4.

FIFA may set and communicate a deadline for applications for Loans.

7.3 Review and Approval of Application | Funding Contract

1.

Upon receipt of an application for Funding, the FIFA general secretariat will review the application in accordance with the provisions of these Regulations. In case of an application for a Loan, the FIFA general secretariat will, among other things, assess the relevant Beneficiary's ability to repay, including in light of collateral that will be available to FIFA.

2.

The FIFA general secretariat may at any time request the submission of additional information and documentation, including appropriate evidence supporting or documenting the relevant Pandemic-Caused Losses and Needs, and/or give the relevant Beneficiary the opportunity to amend or complete its application. An application will be deemed not complete before the submission of any such additional information and documentation or such amended or completed application by the relevant Beneficiary in accordance with the FIFA general secretariat's request.

3.

For each application, the FIFA general secretariat shall prepare a report for the attention of the Steering Committee (cf. art. 10 par. 1 below).

4.

Unless decided otherwise by the Steering Committee, the FIFA general secretariat shall decide on the approval of any application for Funding. The FIFA general secretariat will decide on the approval or the rejection of an application in due course upon receipt of the complete and duly signed application from the relevant Beneficiary. All decisions shall be communicated to the relevant Beneficiary by the FIFA general secretariat.

5.

If the requirements for Funding under these Regulations are satisfied and the granting of Funding does not contradict or violate any other regulations or decisions of FIFA or applicable laws or decisions of courts or authorities, the FIFA general secretariat will approve it.

- a) In case of a Grant, the relevant Grant Terms in the form provided by the FIFA general secretariat shall come into effect as of the date and time of approval of the application by the FIFA general secretariat.
- b) In case of a Loan, upon approval of the application by the FIFA general secretariat, the relevant Beneficiary will be invited by FIFA to enter into the relevant loan contract, including the Loan Terms, with FIFA. Any Loan Contract has to be approved by the relevant Beneficiary's executive committee or equivalent body and has to be validly executed by the relevant Beneficiary and by FIFA in order to come into effect.

6.

FIFA will have no obligations or liabilities and will not be bound whatsoever prior to the FIFA general secretariat's approval of an application or prior to

the relevant and applicable Funding Contract and Terms coming into effect in accordance with the terms of these Regulations.

7.4 Release of Funds and Use of Funding

1.

Subject to compliance with these Regulations, FIFA will use its reasonable endeavours to release Funding under:

- a) any Grant as indicated in art. 6 or within 14 calendar days upon receipt and approval by the FIFA general secretariat of the relevant Beneficiary's complete application.
- b) any Loan within 14 calendar days upon due execution of the relevant Loan Contract by the relevant Beneficiary and by FIFA or as agreed in the relevant Loan Contract.

2.

Any Funding will be released by FIFA directly to the bank account designated by the relevant Beneficiary for the receipt of funding under Forward.

3.

Any Funding granted to a Beneficiary pursuant to these Regulations shall only be used as permitted by these Regulations, and as indicated in the relevant guidelines and recommendations provided by the FIFA general secretariat, as well as in accordance with the terms and conditions of the relevant Funding Contract, observing the following purposes for use:

- a) Solidarity Grant and Confederation Grant: to be used to cover and address Pandemic-Caused Losses and Needs. To the extent that Pandemic-Caused Losses and Needs are less than the amount of Funding received from the Solidarity Grant or the Confederation Grant, the relevant Beneficiary has to redirect the balance (the *Redirected Funds*) to specific football projects as defined under Forward.
- b) Women's Football Grant: to be used for the growth, protection and restart of women's football and to ensure that minimum conditions exist in order to operate despite the impact of the Pandemic, in recognition of the threat that the Pandemic poses to the women's game.
- c) Loans: to be used to cover and address Pandemic-Caused Losses and Needs.

4.

Any Redirected Funds will continue to be subject to the terms and conditions of the relevant Solidarity Grant Contract or Confederation Grant Contract, but will otherwise be administered and governed in accordance with Forward and be subject to the Forward Regulations, and any reference herein or in any Funding Contract to the Regulations shall be deemed to include a reference to the Forward Regulations where relevant. The implementation and use of the Redirected Funds will be included in the scope of the central audit process for the year in question.

5.

If Funding is intended to be used or dispersed by a Beneficiary for or to Subsequent Recipients, the following principles shall apply, and the relevant Beneficiary shall be responsible for ensuring that these principles are adhered to by itself and the relevant Subsequent Recipients:

- a) There must be a clearly demonstrated need by the relevant Subsequent Recipients, and the principles of transparency and non-discrimination have to be adhered to.
- b) Loans to Subsequent Recipients shall be secured or collateralised. FIFA can offer guidance and assistance in this respect, and provide standardised or template documentation.
- c) Subsequent Recipients have to use the relevant Funding for the same uses and purposes as are permitted under these Regulations and the terms and conditions of the relevant Funding Contract.
- d) Subsequent Recipients have to adhere to and comply with these Regulations and the relevant covenants and other obligations under the relevant Funding Contract.
- e) Beneficiaries have the duty and responsibility to monitor, supervise and report on the dispersal to and use of funds by Subsequent Recipients.
- f) The relevant Beneficiary has to separately report to its own members on any use or dispersal of Funding for or to any Subsequent Recipient in the activity report for the year in question, listing all recipients by name and the amounts and stating specifically that the source of the relevant Funding was the FIFA COVID-19 Relief Plan. The relevant Beneficiary shall provide the FIFA general secretariat with a copy of any such activity report.

6.

Under the concept of Pandemic-Caused Losses and Needs, relevant losses may include, but are not limited to, lost revenues due to the Pandemic, and relevant needs may include, but are not limited to, the use of Funding for the following purposes:

- a) the restart of competitions across all categories (where the sanitary situation and government policy permit);
- b) the implementation of return-to-play protocols, including testing;
- c) the participation of national teams of all age categories in restarted competitions;
- d) the payment of staff costs and (re-)hiring of essential staff where necessary;
- e) the maintenance of footballing infrastructure; and
- f) the payment of general administration and operating costs where the situation requires.

7.

Where there is reasonable doubt as to whether an intended use of Funding is permissible, Beneficiaries are required to request written confirmation from FIFA before using relevant Funding as intended, or at the time of application where the intended use of funding is already known to the Beneficiary.

7.5 Monitoring**1.**

The FIFA general secretariat shall monitor the proper use of Funding in accordance with the terms of the relevant Funding Contract and compliance of the Beneficiaries with their obligations under these Regulations and the relevant Funding Contract.

2.

To the extent not provided otherwise herein and relevant for this Plan and Funding applied for or granted under this Plan, art. 7 par. 5 of the Forward Regulations shall apply *mutatis mutandis* and form an integral part of these Regulations.

3.

In connection with its monitoring activities, the FIFA general secretariat may at any time request, and the relevant Beneficiaries shall provide the FIFA general secretariat with, all information and documentation necessary for monitoring and other such purposes, within the time periods set by the FIFA general secretariat in its respective request.

8 Obligations of Beneficiaries | Financial Reporting | Statutory Audit Report | FIFA Central Audit Review | Misuse of Funds and Fight against Fraud

1.

Each Beneficiary applying for or receiving Funding has to comply at all times with, and agrees to be bound by, these Regulations and the terms and conditions of the relevant Funding Contract. To the extent relevant, Subsequent Recipients that receive Funding also have to comply at all times with, and agree to be bound by, these Regulations and the terms and conditions of the relevant Funding Contract.

2.

To the extent relevant, these Regulations shall include, and each Beneficiary applying for or receiving Funding acknowledges and agrees to be bound by, the provisions of art. 8, arts 14 to 17 and any other provision of the Forward Regulations providing for obligations or duties of Beneficiaries, in each case as if they were included specifically in these Regulations.

3.

Art. 8 and arts 14 to 17 of the Forward Regulations shall apply *mutatis mutandis* and form an integral part of these Regulations, including without limitation with regard to obligations of Beneficiaries (see art. 8 par. 2 above), rights and remedies of FIFA, processes, governance and powers, duties and responsibilities of FIFA bodies; except that where reference is made to the Development Committee in any such provision in the Forward Regulations, the Steering Committee shall be in charge and have the respective powers, duties and responsibilities under these Regulations and in connection with this Plan, unless otherwise provided herein.

4.

All Funding and compliance with these Regulations will be included in an expanded central review and audit and reporting process as set out under Forward. Where Funding is used or dispersed by a Beneficiary for or

to Subsequent Recipients, this will include verification that the necessary approvals and relevant reporting have occurred.

9 Payments

Payments shall be made in accordance with the terms and conditions of these Regulations and the relevant Funding Contract. The Steering Committee may grant exceptions for justified reasons.

10 Organisation

10.1 Steering Committee

1.

In accordance with art. 34 par. 7 of the FIFA Statutes and the relevant provisions of the FIFA Governance Regulations, the Steering Committee (the *Steering Committee*) is hereby established as an ad hoc committee of FIFA.

2.

The Steering Committee shall be composed of a minimum of three and a maximum of seven members. In principle, all members of the Steering Committee shall either be independent members of the FIFA Governance Committee or fulfil the independence criteria as defined in art. 5 of the FIFA Governance Regulations and hence shall, amongst others, not hold any other official function in FIFA. The Steering Committee shall be composed of members who, besides their demonstrated ability to think independently and objectively and their high ethical standards and integrity, offer senior experience in international banking and lending or audit or finance environments or broad knowledge of public administration and who are proficient in at least any of the following languages: English (preferred), French, Spanish or German. The Steering Committee shall be diverse in terms of representation and the above-mentioned professional requirements are ideally reflected to cope with the major cultural and regional areas of the world, and shall respect the principles of non-discrimination, equality and neutrality.

3.

Eligibility checks shall, if required, be performed by the Review Committee in line with art. 4 of and Annexe 1 to the FIFA Governance Regulations. The

members of the Steering Committee and its chairperson and, if applicable, deputy chairperson, shall be appointed or confirmed by the FIFA Council.

4.

The Steering Committee members shall act faithfully, loyally and independently and in the best interests of FIFA and the protection, promotion and development of football at global level. The Steering Committee members shall adhere to all relevant FIFA rules, regulations, directives and decisions in their work, including without limitation the FIFA Statutes and the FIFA Code of Ethics as well as the general provisions of the FIFA Governance Regulations. In particular, the Steering Committee members shall always be aware of, and comply with, the provisions of art. 19 of the FIFA Code of Ethics (Conflicts of interest) and adjust their conduct as necessary (e.g., abstain from performing their duties, notify the chairperson in cases of potential conflicts of interest).

5.

The Steering Committee shall have the following powers, duties and responsibilities:

- a) any powers, duties and responsibilities specifically set forth in these Regulations, including to decide on any exceptions to these Regulations in accordance with the terms of these Regulations;
- b) to oversee and supervise the administration of this Plan and its impact on Beneficiaries and football in general, and of the activities of the FIFA general secretariat and any third-party service provider pursuant to art. 10.2 par. 2 in connection therewith, and ensure that proper control instruments are implemented and adhered to. In particular, the Steering Committee shall supervise the FIFA general secretariat and any such third-party service provider with regard to compliance monitoring of the use of Funding and of the implementation, and the adherence with the terms, of Funding Contracts, to the extent not within the responsibilities of any other FIFA body;
- c) to make proposals to the FIFA Council with regard to further developments or changes that may be necessary in connection with this Plan and to review any changes to these Regulations as suggested by the FIFA general secretariat and to issue respective recommendations to the FIFA Council;
- d) to regularly analyse the support provided to Beneficiaries by means of this Plan, and to regularly report to the FIFA Council in this respect and generally on this Plan. The Steering Committee shall submit a report to the

FIFA Council on a biannual basis on all key matters regarding this Plan as defined by the FIFA Council; and

- e) to review and approve any action and recovery measures in case covenants or other obligations are breached, to the extent not within the responsibilities of any other FIFA body.

6.

The Steering Committee may request the support of the FIFA Regional Development Offices in the implementation of this Plan.

7.

For the sake of clarity, the general rules applicable to the standing committees, arts 18 to 26 of the FIFA Governance Regulations, apply to the Steering Committee. To the extent not provided in arts 18 to 26 of the FIFA Governance Regulations or in these Regulations, the Steering Committee shall constitute and organise itself.

8.

The FIFA general secretariat shall provide the Steering Committee with any information and documentation in connection with this Plan as are requested by the Steering Committee.

9.

In case of conflicting powers, duties and/or responsibilities of the Steering Committee and any other committee of FIFA with respect to this Plan, the Steering Committee shall be in charge and the Steering Committee's powers, duties and/or responsibilities shall prevail.

10.2 FIFA General Secretariat and Third-Party Service Provider

1.

The FIFA general secretariat shall act as the secretariat of the Steering Committee and implement the Steering Committee's decisions, and shall have and perform its other powers, duties and/or responsibilities set forth in these Regulations, including the day-to-day management of the affairs under this Plan under the oversight of the Steering Committee.

2.

With the prior approval of the Steering Committee, the FIFA general secretariat may delegate the aforementioned tasks (except for the task of the secretariat of the Steering Committee) to a third-party service provider, e.g., a reputable bank or an audit firm, based on a customary engagement letter or mandate

agreement, which requires the Steering Committee's approval before being executed.

10.3 Statutory Auditor and FIFA Central Auditor

To the extent relevant for this Plan and Funding applied for or granted under this Plan, art. 18 pars 3 and 4 of the Forward Regulations shall apply *mutatis mutandis* and form an integral part of these Regulations.

11 FIFA Council

The FIFA Council or, in case of matters requiring immediate decision between two meetings of the FIFA Council, the Bureau of the Council, may take the necessary decisions on any matters that are not provided for in these Regulations.

12 Authoritative Version

These Regulations have been 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.

13 Adoption and Validity

The Plan was approved by the FIFA Council on 25 June 2020, and the Regulations were approved by the Bureau of the FIFA Council on 28 July 2020, and come into effect immediately.

Zurich, 28 July 2020

For FIFA

President:
Gianni Infantino

Secretary General:
Fatma Samoura

Fédération Internationale de Football Association

The image features a dark blue background with several thick, light blue geometric lines. One line starts from the bottom left and extends diagonally towards the top right. Another line starts from the top right and extends diagonally towards the bottom left, intersecting the first line. A third line starts from the bottom left, goes up to a peak, and then goes down to the bottom right. A fourth line starts from the bottom left, goes up to a peak, and then goes down to the bottom right, positioned below the third line.