



**THE TRANSPARENCY  
INTERNATIONAL FOOTBALL  
GOVERNANCE LEAGUE TABLE**

**Transparency International is a global movement with one vision: a world in which government, business, civil society and the daily lives of people are free of corruption. With more than 100 chapters worldwide and an international secretariat in Berlin, we are leading the fight against corruption to turn this vision into reality.**

**[www.transparency.org](http://www.transparency.org)**

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ISBN: 978-3-943497-90-8

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# FOREWORD

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The corruption crisis at FIFA, world football's governing body, has shown how badly the sport is run from the top. A lack of transparency and accountability allegedly led to what the United States Justice Department has called systemic corruption resulting in charges of money laundering, bribery and racketeering. The organisation is now the subject of criminal investigations in the US and Switzerland.

This lack of transparency and accountability is unfortunately not limited to FIFA's headquarters. FIFA does not systematically require transparency and accountability from its members, the national football associations (FAs) and the regional confederations. Any reform of FIFA will have to make that a priority.

Each year FIFA hands out millions of dollars to FAs. The money is generated from two main sources: sponsors and broadcasters. They pay FIFA money because billions of fans follow football, watch it on TV, and buy football products such as balls and kits. It is the positive association with football that sponsors value and the global reach of the World Cup they pay for. The FAs generate additional revenues from local sponsorship deals, government grants and ticket sales.

We believe fans have a right to know how the money FAs generate through their interest in football is spent, as does the general public because governments also invest tax payers money in football at the national level. We believe greater transparency lessens the corruption risks.

FIFA, as the custodian of the World Cup brand and the governing body of world football has an obligation to operate to the highest standards. The global reaction to the corruption crisis at FIFA with fans, governments and sponsors speaking out against the organisation, is testament to how important it is to have a well-run and well-respected organisation in charge of the world's favourite game.

What we see now are FIFA executives arrested and charged with financial crimes. That is why FIFA has been nominated in Transparency International's [UnmasktheCorrupt.com](https://www.transparency.org/campaign/unmaskthecorrupt) campaign to identify the most symbolic cases of corruption the world.

To identify potential corruption risks in world football, Transparency International looked at the information that is publicly available on websites about how the 209 FAs and the regional football confederations are run. Do they publish financial accounts and report on their activities? Do they have statutes and codes of conduct? Most do not. We set the bar for transparency at a very low level. Even FAs with a top score still need to reveal much more to the public about their organisation and how they spend the cash that pours in from FIFA headquarters and their own revenue generating activities.

The results show just how necessary it is for world football to be reformed from the bottom up as well as from the top down.

# REFORMING WORLD FOOTBALL

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## THE FINANCIAL AND GOVERNANCE BLACK HOLE

Between 2011 and 2014 FIFA distributed a minimum of US\$2.05 million to each of its 209 member football associations (FAs). This included a one-off payment in 2014 of US\$1.05 million following the success of the World Cup. During that same period FIFA also gave US\$102 million to the six regional football Confederations.

FIFA says the money is for football development. But other than a partial accounting on the FIFA web site, there is no clear way to track what the FAs did with all that money.

- 81 per cent of FAs have no financial records publicly available
- 21 per cent of FAs have no websites
- 85 per cent of FAs publish no activity accounts of what they do

Transparency International looked for what information is publicly available on the websites of the activities and expenditures of the 209 FAs and six regional Confederations. We wanted to find out how transparent they are about the money they receive from FIFA and their other revenues.

Many of the FAs and the confederations have income from sponsors, broadcasting licenses, ticket sales, international matches and other sources in addition to the funds for FIFA. While they prominently display the logos of their sponsors on their homepages, little to no information is provided on the value of these deals and activities.

We also sent emails to all 209 FAs asking them for links to the information because many websites are hard to navigate and the information hard to find<sup>1</sup>.

***Only fourteen out of FIFA's 209 football associations – Canada, Denmark, England, Hungary, Iceland, Italy, Japan, Latvia, New Zealand, Northern Ireland, Norway, Portugal, the Republic of Ireland and Sweden – publish the minimum amount of information necessary to let people know what they do, how they spend their money and what values they believe in.***

While FIFA publishes on its website some details of how its members spend the development funds it gives them, it demands no public accountability from the organisations themselves. It was only in 2014 that FIFA asked for written, audited accounts for its own use. Some of these can be found on the FIFA website. According to FIFA, not all member associations complied by the March 2015 deadline and any further financial assistance payments will not be paid until they do.

In some countries, national laws prescribe what football associations need to publish. These vary from country to country and many do not require significant public disclosure. Nevertheless, we believe that publishing this information is an important part of good governance.

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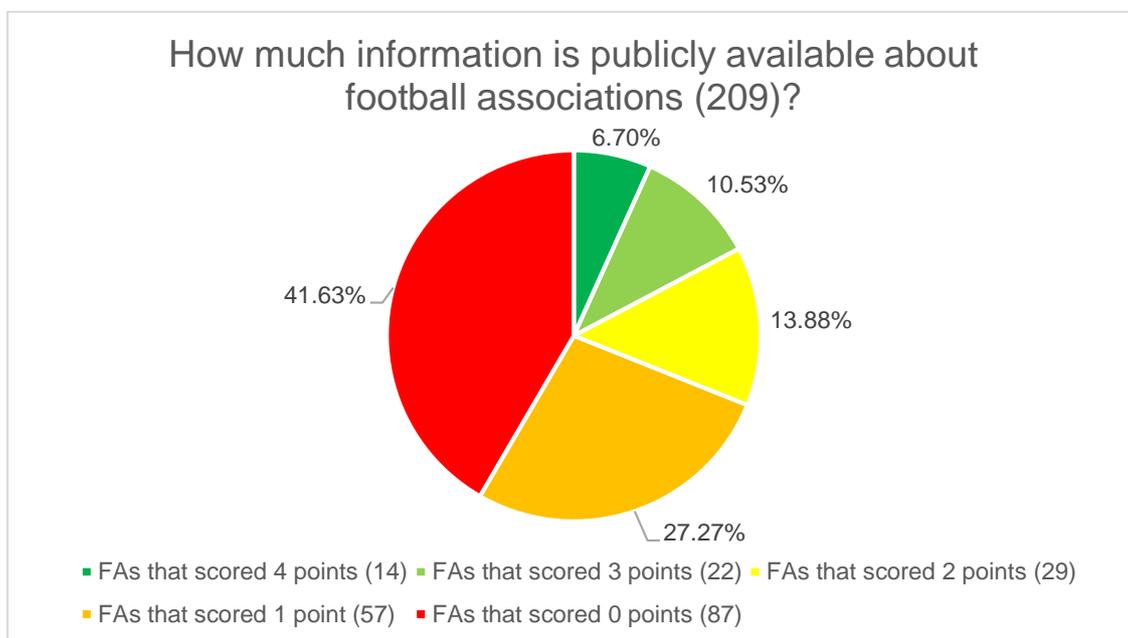
<sup>1</sup> The methodology is described on page 9

## THE RESULTS

Transparency International looked at the publicly available information on the websites of FIFA's 209 member associations (FAs) and the six regional confederations (which are not members of FIFA, but receive funding from it).

We divided the information into four categories that represent basic information that should be available for organisations in order to monitor their governance and standards: financial accounts, codes of conduct, charters/statutes and information on activities. We gave one point for each of the four categories. The categories are derived from the Transparency International Business Principles for Countering Bribery<sup>2</sup>.

The chart below shows that **42 per cent** (87) of FIFA's member associations scored **zero points**. That means they do not publish any relevant information about their organisations. Forty-two FAs do not even have websites or websites that work.

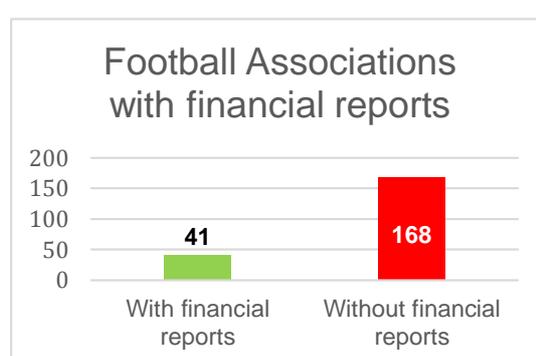


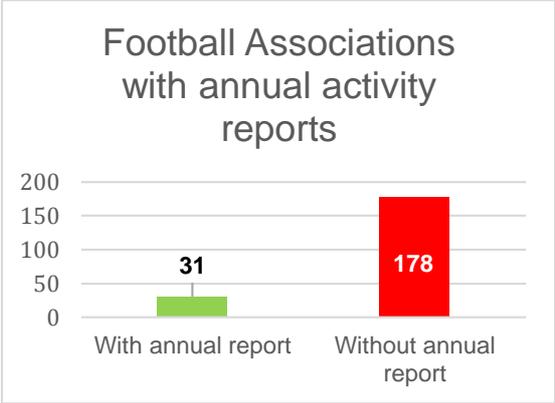
<sup>2</sup> The methodology is described on page 9

## How much information is publicly available about regional football Confederations?

FOOTBALL CONFEDERATION	FINANCIAL REPORTS	ORGANISATION CHARTER	ANNUAL ACTIVITY REPORTS	CODE OF CONDUCT/ETHICS
Asian Football Confederation (AFC)	x	✓	✓	✓
African Football Confederation (CAF)	✓	✓	x	x
The Confederation of North, Central America & Caribbean Association Football (CONCACAF)	x	✓	x	✓
Oceania Football Confederation (OFC)	x	✓	✓	✓
South American Confederation (CONMEBOL)	x	✓	x	✓
European Football Confederation (UEFA)	✓	✓	x	✓

## Breakdown of information on Football Associations by category





# RECOMMENDATIONS

## Corruption risks

Where there is a lack of information there are heightened corruption risks. The arrests of FIFA executives and their business partners have made the world aware of the corruption that can become systemic, even in football.

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FIFA, football confederations and FAs must become more transparent and accountable. That means publishing relevant and basic information about their activities and allowing independent verification of that information.

Transparency International believes FAs and Confederations should make information publicly available about their operations, finances and core values. If football organisations incorporate [best anti-corruption practices](#) into how they operate they can begin to win back trust among fans, limit the scope for bribery and corruption, and help in the fight against match-fixing.

Based on our experience in promoting good governance in the public and private sectors, our work with FIFA over the past five years, and the most recent study on the public face of football, we recommend:

1. FIFA should mandate through a change in its statutes that all its members must make publicly available the following information as a pre-requisite for membership and financial assistance: audited financial accounts, an annual activities report, code of conduct/ethics<sup>3</sup> and organisational statutes. This should supersede national legal requirements if they are less rigorous.
2. FIFA's Audit and Compliance Committee should develop minimum standards on the content of charters, codes and reports, and should be tasked, through the Committee or a subsidiary body, to monitor associations' fulfilment of these requirements on an annual basis as a precondition to the disbursement of annual FIFA funds to associations.
3. The FIFA website should also collect and make easily accessible all charters and annual activity and financial reports of associations on its main website.
4. The six regional football Confederations should commit to publishing the same level of relevant operational information as the football associations on their websites, including codes of conduct.
5. FAs and Confederations should have independent oversight on their boards, including non-executive directors, tasked to ensure the organisations adhere to basic standards of transparency and accountability.

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<sup>3</sup> FIFA has a [Code of Ethics \(2012\)](#) that is binding for its members and could be used as model for all FAs and confederations. It covers such areas as conflicts of interest and bribery and corruption.

## METHODOLOGY

Transparency International looked at how FAs account for their activities based on the information publicly available on each FA's official website. We chose four basic areas of information drawn from our work on the [Business Principles for Countering Bribery](#) in small and medium-sized enterprises and [Transparency in Corporate Reporting](#). These methodologies were developed to identify best business practice for countering corruption.

Scoring was split into four categories, and a point was given for each of the following

- Financial accounts
- Organisational statutes or charter
- Annual activity report
- Code of conduct or ethics

For the purposes of this descriptive exercise, the quality of the information available was not considered when scoring, e.g. no difference was made between financial accounts and audited financial accounts.

Lists of committee members and organigrams were not considered to be sufficient to merit a positive score on the organisational statutes criteria. We looked for full governing statutes, charters or constitutions of the organisation. These should explain the structure of the organisation, including the position and power of the executive/legislative committees and oversight mechanisms.

All findings were cross-checked by at least one other researcher on the team. The results for each country were sent to the respective FAs for confirmation. We received 39 responses:

- Some FAs responded that they have key documents but do not have the capacity to post them online.
- The Egyptian FA updated its website to include three of the four documents requested.
- A number of FAs responded that their national laws do not require them to make the information public. This adds further urgency to our recommendation that FIFA must require this.

We believe that the information on the activities of the FAs should be easy to find. Some FAs provided us to links to web pages that were not clearly labelled. Transparency International has made every effort to search the FA websites but it is possible that some documents were missed. If this is the case, please contact [fifa@transparency.org](mailto:fifa@transparency.org).

The research was carried out between September and November 2015. The table is in alphabetical order.

FOOTBALL ASSOCIATION	FINANCIAL REPORTS	ORGANISATION CHARTER	ANNUAL ACTIVITY REPORTS	CODE OF CONDUCT/ETHICS
Afghanistan	x	x	x	x
Albania	x	✓	x	✓
Algeria	x	x	x	x
American Samoa	x	x	x	x
Andorra	x	✓	✓	✓
Angola	x	x	x	x
Anguilla	x	x	x	x
Antigua and Barbuda	x	✓	x	x
Argentina	x	✓	x	x
Armenia	x	✓	x	x
Aruba	x	x	x	x
Australia	x	✓	x	✓
Austria	✓	✓	x	✓
Azerbaijan	✓	✓	✓	x
Bahamas	x	x	x	x
Bahrain	x	✓	x	x
Bangladesh	x	✓	x	x
Barbados	✓	✓	✓	x
Belarus	✓	✓	x	✓
Belgium	x	✓	x	x
Belize	x	x	x	x
Benin	x	✓	x	x
Bermuda	x	✓	x	x
Bhutan	x	x	x	x
Bolivia	x	✓	x	x
Bosnia and Herzegovina	x	✓	x	✓
Botswana	x	✓	x	✓
Brazil	✓	x	x	✓
British Virgin Islands	x	x	x	x
Brunei Darussalam	x	✓	x	x

FOOTBALL ASSOCIATION	FINANCIAL REPORTS	ORGANISATION CHARTER	ANNUAL ACTIVITY REPORTS	CODE OF CONDUCT/ETHICS
Bulgaria	x	✓	x	x
Burkina Faso	x	x	x	x
Burundi	x	✓	x	x
Cambodia	x	✓	x	x
Cameroon	x	✓	x	x
Canada	✓	✓	✓	✓
Cape Verde Islands	x	✓	x	x
Cayman Islands	x	x	x	x
Central African Republic	x	x	x	x
Chad	x	x	x	x
Chile	x	✓	✓	✓
China PR	x	x	x	✓
Chinese Taipei	x	x	x	x
Colombia	x	✓	x	x
Comoros	x	x	x	x
Congo	x	x	x	x
Congo DR	x	x	x	x
Cook Islands	x	x	x	x
Costa Rica	x	✓	x	x
Cote d'Ivoire	x	✓	x	x
Croatia	x	✓	x	✓
Cuba	x	x	x	x
Curacao	x	✓	✓	x
Cyprus	x	x	x	x
Czech Republic	✓	✓	✓	x
Denmark	✓	✓	✓	✓
Djibouti	x	✓	x	x
Dominica	x	x	x	x
Dominican Republic	x	x	x	x
Ecuador	x	✓	x	x

FOOTBALL ASSOCIATION	FINANCIAL REPORTS	ORGANISATION CHARTER	ANNUAL ACTIVITY REPORTS	CODE OF CONDUCT/ETHICS
Egypt	✓	✓	✗	✓
El Salvador	✗	✓	✗	✗
England	✓	✓	✓	✓
Equatorial Guinea	✗	✓	✗	✗
Eritrea	✗	✗	✗	✗
Estonia	✗	✓	✗	✗
Ethiopia	✗	✗	✗	✗
Faroe Islands	✗	✓	✗	✗
Fiji	✗	✗	✗	✗
Finland	✗	✓	✓	✗
France	✗	✓	✗	✓
FYR Macedonia	✗	✓	✗	✗
Gabon	✗	✗	✗	✗
Gambia	✗	✗	✗	✗
Georgia	✗	✓	✗	✗
Germany	✗	✓	✗	✓
Ghana	✗	✗	✗	✗
Greece	✗	✓	✗	✓
Grenada	✓	✓	✓	✗
Guam	✗	✗	✗	✗
Guatemala	✓	✓	✓	✗
Guinea	✗	✗	✗	✗
Guinea-Bissau	✗	✗	✗	✗
Guyana	✓	✓	✗	✗
Haiti	✗	✗	✗	✗
Honduras	✗	✗	✗	✗
Hong Kong	✗	✓	✗	✗
Hungary	✓	✓	✓	✓
Iceland	✓	✓	✓	✓
India	✓	✓	✗	✓

FOOTBALL ASSOCIATION	FINANCIAL REPORTS	ORGANISATION CHARTER	ANNUAL ACTIVITY REPORTS	CODE OF CONDUCT/ETHICS
Indonesia	✓	✓	✓	✗
Iran	✗	✗	✗	✗
Iraq	✗	✗	✗	✗
Israel	✗	✗	✗	✗
Italy	✓	✓	✓	✓
Jamaica	✗	✓	✗	✗
Japan	✓	✓	✓	✓
Jordan	✗	✓	✗	✗
Kazakhstan	✗	✓	✗	✓
Kenya	✗	✗	✗	✗
Korea DPR	✗	✗	✗	✗
Korea Republic	✓	✗	✗	✓
Kuwait	✗	✗	✗	✗
Kyrgyzstan	✗	✓	✗	✗
Laos	✗	✗	✗	✗
Latvia	✓	✓	✓	✓
Lebanon	✗	✗	✗	✗
Lesotho	✗	✗	✗	✗
Liberia	✗	✗	✗	✗
Libya	✗	✗	✗	✗
Liechtenstein	✓	✓	✓	✗
Lithuania	✓	✓	✓	✗
Luxembourg	✗	✓	✗	✓
Macau	✗	✗	✗	✗
Madagascar	✗	✗	✗	✗
Malawi	✗	✓	✗	✗
Malaysia	✗	✗	✗	✓
Maldives	✗	✗	✗	✗
Mali	✗	✗	✗	✗
Malta	✗	✓	✗	✗

FOOTBALL ASSOCIATION	FINANCIAL REPORTS	ORGANISATION CHARTER	ANNUAL ACTIVITY REPORTS	CODE OF CONDUCT/ETHICS
Mauritania	x	x	x	x
Mauritius	x	x	x	x
Mexico	x	✓	x	✓
Moldova	✓	✓	x	✓
Mongolia	x	x	x	x
Montenegro	x	✓	x	x
Montserrat	x	x	x	x
Morocco	x	✓	x	x
Mozambique	x	x	x	x
Myanmar	x	x	x	x
Namibia	x	✓	x	x
Nepal	x	x	x	x
Netherlands	✓	✓	✓	x
New Caledonia	x	x	x	x
New Zealand	✓	✓	✓	✓
Nicaragua	x	✓	x	✓
Niger	x	x	x	x
Nigeria	x	x	x	x
Northern Ireland	✓	✓	✓	✓
Norway	✓	✓	✓	✓
Oman	x	✓	x	x
Pakistan	✓	✓	x	✓
Palestine	x	✓	x	✓
Panama	✓	✓	x	x
Papua New Guinea	x	✓	x	x
Paraguay	x	✓	x	✓
Peru	x	x	x	x
Philippines	x	x	x	x
Poland	x	✓	x	✓
Portugal	✓	✓	✓	✓

FOOTBALL ASSOCIATION	FINANCIAL REPORTS	ORGANISATION CHARTER	ANNUAL ACTIVITY REPORTS	CODE OF CONDUCT/ETHICS
Puerto Rico	x	✓	x	x
Qatar	x	x	x	x
Republic of Ireland	✓	✓	✓	✓
Romania	x	✓	x	x
Russia	x	✓	x	✓
Rwanda	x	✓	x	x
Samoa	x	✓	x	x
San Marino	x	✓	x	x
São Tome é Príncipe	x	x	x	x
Saudi Arabia	x	✓	x	x
Scotland	✓	✓	✓	x
Senegal	x	x	x	x
Serbia	x	✓	x	x
Seychelles	x	x	x	x
Sierra Leone	x	x	x	x
Singapore	✓	x	✓	x
Slovakia	✓	✓	x	✓
Slovenia	x	✓	x	x
Solomon Islands	x	x	x	x
Somalia	x	x	x	x
South Africa	x	✓	x	✓
South Sudan	x	x	x	x
Spain	✓	✓	x	✓
Sri Lanka	x	x	✓	x
St. Kitts and Nevis	x	✓	x	x
St. Lucia	x	x	x	x
St. Vincent and the Grenadines	✓	x	x	x
Sudan	x	x	x	x
Suriname	x	x	x	x
Swaziland	x	x	x	x

FOOTBALL ASSOCIATION	FINANCIAL REPORTS	ORGANISATION CHARTER	ANNUAL ACTIVITY REPORTS	CODE OF CONDUCT/ETHICS
Sweden	✓	✓	✓	✓
Switzerland	✓	✓	✓	✗
Syria	✗	✗	✗	✗
Tahiti	✗	✓	✗	✓
Tajikistan	✗	✗	✗	✗
Tanzania	✗	✗	✗	✗
Thailand	✗	✓	✗	✓
Timor-Leste	✗	✗	✗	✗
Togo	✗	✗	✗	✗
Tonga	✗	✗	✗	✗
Trinidad and Tobago	✗	✗	✗	✗
Tunisia	✗	✓	✗	✗
Turkey	✗	✓	✗	✓
Turkmenistan	✗	✗	✗	✗
Turks and Caicos Islands	✗	✗	✗	✗
Uganda	✗	✗	✗	✗
Ukraine	✓	✓	✗	✓
United Arab Emirates	✗	✓	✗	✗
Uruguay	✗	✓	✗	✗
US Virgin Islands	✗	✗	✗	✗
USA	✓	✓	✗	✗
Uzbekistan	✗	✗	✗	✗
Vanuatu	✗	✗	✗	✗
Venezuela	✗	✓	✗	✓
Vietnam	✗	✓	✗	✗
Wales	✗	✓	✗	✗
Yemen	✗	✓	✗	✗
Zambia	✗	✗	✗	✗
Zimbabwe	✗	✓	✗	✗

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