

FINANCIAL CONTROL REGULATIONS

2018-2019

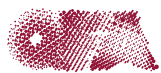


الاتحاد القطري لكرة القدم
Qatar Football Association

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Based on Article 37 lit. b) of the QFA Statutes,
the QFA Executive Committee issues
the following Regulations.

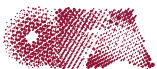


DEFINITIONS

For the purpose of these Regulations, the terms set out below are defined as follows:

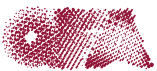
Term	Definition
Club	A football club, a football club company or multi sports club in membership of the QFA and participate in Qatar Stars League or QFA competitions.
Coach	A Club's first team coaching staff, including but not limited to, the head coach, assistant, goalkeeper and fitness coaches.
Foreign player	A player who has not got Qatari nationality and as per the relevant QFA regulations/requirements is not registered as resident or local player.
Financial Control Committee	the body responsible for the implementation and assessment of compliance with these regulations.
Financial Control Unit	The administrative staff responsible for the application of the regulations.
Financial Year	The reporting period used for accounting purposes starting on 1 July and ending on 30 June of the following year.
Intermediary	A natural or legal person who/which for a fee or free of charge, represents players and/or clubs in negotiations with a view to concluding an employment contract or represents clubs in negotiations with a view to concluding a transfer agreement.

Local player	A player with Qatari nationality and who is registered as such.
Negative Equity	The accumulated losses plus share capital and legal reserve as presented in the Audited Annual Financial Statement – Balance Sheet.
New Club	The club that the player is joining.
Official	Anyone, with the exception of players, performing an activity connected with football at the QFA, QSLM or a Club, regardless of his title, the type of activity (administrative, sporting or any other) and the duration of the activity; in particular, managers, coaches and support staff are officials.
Former Club	The last club that the player was registered for.
Positive Equity	The accumulated profit plus share capital and legal reserve as presented in the Audited Annual Financial Statement – Balance Sheet.
Qatargas League	The league organized by QFA which combines the reserve teams and the second division teams or any other second division league organized by QFA.
QFA	The Qatar Football Association.
QSAT	The Qatar Sports Arbitration Tribunal.
QSL	The Qatar Stars League, a private institution for public benefit established by QFA pursuant to the Qatari Law No. 21 of 2006.
QSLM	The Qatar Stars League Management.



Registration period	A period foreseen for the registration of players fixed in accordance with the QFA Regulations on the Status and Transfer of Players.
Regulations	These present Financial Control Regulations.
Resident player	A player who as per the relevant regulations/requirements set up by the QFA is not considered as Foreign Player and who is registered as such.
Season	For the purpose of these Regulations means the period starting on 1 July and ending on 30 June of the following year.

**SECTION 1:
GENERAL PROVISIONS**



Article 1 – SCOPE

- 1.1 These Regulations establish binding rules concerning the financial performance, stability and management of clubs, related responsibilities of clubs and its officials as well as monitoring mechanisms related to the clubs' participation in organized football under the auspices of the QFA/QSLM or authorized by them.
- 1.2 These Regulations are, in particular, binding for all member clubs of QFA and QSLM as well as their officials and professional football players.

Article 2 – OBJECTIVES

- 2.1 The objectives of these present regulations are to establish the controls necessary to ensure the financial well-being of clubs, to place the necessary emphasis on the protection of football creditors and seek to support the principles of contractual stability for the benefit of the clubs and Qatari football in general.

Article 3 – THE FINANCIAL CONTROL COMMITTEE

- 3.1 The Financial Control Committee shall assess compliance with these present Regulations and take administrative measures.
- 3.2 The Financial Control Committee may investigate potential rule violations and is the competent first instance decision-maker.
- 3.3 The Financial Control Committee is composed of a chairman, a deputy chairman and the number of members deemed necessary, appointed by the QFA Executive Committee for a period of four years. At least one member of the Financial Control Committee shall have legal qualifications.
- 3.4 The chairman, deputy chairman and members of the Financial Control Committee may not belong to any judicial body of the QFA/QSLM.

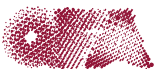
Article 4 – THE FINANCIAL CONTROL UNIT

4.1 The Financial Control Unit, upon delegation by the QFA, shall be, in particular, responsible for administrative tasks relating to the application of these present Regulations as a unit belonging to the QSLM unless such administrative tasks are falling under the competence of the Financial Control Committee.

Article 5 – CATALOGUE OF SANCTIONS

5.1. In case of rule violations of these Regulations, the following sanctions may be imposed on clubs:

- a. Warning;
- b. Reprimand;
- c. Fine;
- d. Return of awards;
- e. Transfer ban;
- f. Playing a match without spectators;
- g. Playing a match on neutral territory;
- h. Ban on playing in a particular stadium;
- i. Annulment of the result of a match;
- j. Expulsion from a competition;
- k. Relegation to a lower division;
- l. Deduction of points;
- m. Forfeit;
- n. Replay of a match;
- o. Withholding of financial entitlements from the QFA or QSLM;
- p. Registration cancellation; and/or
- q. Any other sanctions provided in QFA or QSLM regulations.

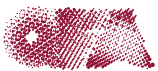


5.2. The following sanctions may be imposed on natural persons:

- a. Warning
- b. Reprimand
- c. Fine
- d. Return of awards
- e. Caution
- f. Expulsion
- g. Match suspension
- h. Ban from dressing rooms and/or substitutes' bench
- i. Ban from entering a stadium
- j. Ban on taking part in any football-related activity
- k. Suspension of a license for up to 12 months
- l. Registration cancellation
- m. Any other sanctions provided in QFA or QSLM regulations.

5.3 The sanctions as per Articles 5.1 and 5.2 of these Regulations may be imposed separately or in combination.

SECTION 2:
FINANCIAL CONTROL MECHANISM



POSITIVE TRADING PRINCIPLE

Article 6 – POSITIVE TRADING

- 6.1 Corresponding to the objectives of these Regulations club 'relevant' expenditure must not exceed club 'relevant' revenue in any single financial year.
- 6.2 The following articles in this section govern the application and assessment of the Positive Trading principle.

Article 7 – REVENUE AND EXPENDITURE

- 7.1 Revenue is the total amount of income detailed in the statement of profit and loss in a club's annual audited financial statements.
- 7.2 Expenditure is the total expenses detailed in the in the statement of profit and loss in a club's annual audited financial statements.
- 7.3 The process elements of this article are described in Annex 1 to these regulations.
- 7.4 The classification of the income and expenses in the annual financial statement is detailed in Annex 2.

Article 8 – RELEVANT REVENUE AND RELEVANT EXPENDITURE

- 8.1 Relevant revenue is defined as revenue as per annual audited financial statement minus the following:
- a. Income, donation, financial contribution from a football club's legal owner; and/or
 - b. Income, donation, financial contribution from non-sport governmental entities.

8.2 Relevant expenditure is defined as expenses as per annual audited financial statement minus the following:

- a. Any costs directly associated with a club's participation in official international club competitions (e.g. ACL, GCC Cup, etc.). Such costs in the aforesaid sense include, in particular, hosting costs for visiting clubs, airfares, accommodation (any additional cost not absorbed by hosting club), local transportation (any additional cost not absorbed by hosting club, e.g. visas and general expenses) and may vary depending on the respective rules and regulations governing the competition concerned.

Article 9 – POSITIVE TRADING SURPLUS/DEFICIT CALCULATION

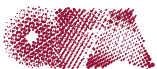
9.1 If a club's relevant expenditure is less than the relevant revenue for a reporting period, then the club has a POSITIVE TRADING SURPLUS.

9.2 If a club's relevant expenditure is greater than the relevant revenue for a reporting period, then the club has a POSITIVE TRADING DEFICIT.

9.3 The Positive Trading principle is fulfilled if there is a POSITIVE TRADING SURPLUS as illustrated in the table below:

	Illustration 1	Illustration 2
Relevant Revenue	QAR 50 M	QAR 40 M
Relevant Expenditure	QAR 48 M	QAR 48 M
Positive Trading Surplus/ (Deficit)	QAR 2M	(QAR 8M)
Assessment	Compliance with Positive Trading	Breach of Positive Trading

9.4 Any club in breach of the Positive Trading principle will be referred to the Financial Control Committee for the potential application of sanctions.



Article 10 – SURPLUSES

10.1 Positive Trading surpluses shall not be carried forward for future year assessments.

Article 11 – MONITORING AND ASSESSMENT PERIOD

11.1 Monitoring and assessment will take place on an annual basis through the submission of the clubs' annual audited financial statements and interim audited financial statements (if applicable).

11.2 The annual audited financial statements will be assessed for the period ending 30 June in each year.

11.3 Clubs must submit said annual audited financial statements by no later than 31 August each year.

11.4 The first full assessment will be carried out based on a club's annual audited financial statement for the financial year which ends on 30 June 2018.

11.5 Nonetheless clubs must submit quarterly management accounts to the Financial Control Unit on the template documentation provided.

MANDATORY PRINCIPLES CONCERNING PLAYER REGISTRATION AND PAYMENTS

In order to safeguard the objectives of these Regulations as well as the Positive Trading principles set forth above, the following provisions shall apply.

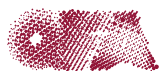
Article 12 – PLAYER/COACH CONTRACTS AND REGISTRATION CONTROL

12.1 Confirmed income

- a. The confirmed income is defined in Annex 3.
- b. The confirmed income amount will be communicated by QSLM to clubs upon the conclusion of the previous playing season subject to the provisions of Article 12.2. QSLM shall further issue monthly updates to clubs.
- c. A club may supplement its confirmed income amount via the lodgment with QSLM of funds by bank transfer or bank cheque. The confirmed income is only considered as increased upon receipt of written confirmation from QSLM.
- d. Intermediaries fees and training compensation are not considered as part of the confirmed income expenditure.

12.2 Football Creditors

- a. Clubs must not have a pre-existing liability position of greater than QAR 2M to football creditors as of 31 March in the year of the application of these regulations.
- b. Football creditors are defined in Annex 4 of these regulations.



- c. The pre-existing football creditor liability position will be confirmed by a duly appointed auditor carrying out a set of Agreed upon Procedures.
- d. Clubs with a pre-existing football creditor liability greater than QAR 2M will be referred to the Financial Control Committee.

12.3 Total value of player and coach contracts

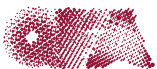
- a. The total cumulative value of all player (local, resident and foreign) and coach contracts, including bonuses, as well as all expenditure for definite and loan transfers for a club per season cannot exceed the confirmed income for the club for the same playing season.
- b. The total value of a player/coach contract is considered to include basic salary, signing fees, advances, and other benefits/allowances (e.g. housing, car, education, flights etc.).
- c. The total value of the player/coach contracts must be paid in equal monthly installments over the course of a contract.

12.4 Players and Coaches Expenditure Approval

- a. Clubs must provide a financial impact summary of planned recruitment/extension of players and coaches (including fees for definite and loan transfers) and estimated bonuses for all players and coaches at least 30 days prior to the opening of any registration period for approval of the Financial Control Committee.
- b. Clubs are not allowed to enter into any new contractual agreements with clubs, coaches or players without the prior approval of the Financial Control Committee. A new agreement also encompasses contract extensions.
- c. No advance use of confirmed income for future seasons will be granted.

12.5 Procedure

- a. Upon approval as per Article 12.4 above, clubs are required to submit, as the case may be, the following documents to the Financial Control Unit:
 - Player & coach contracts (on standard QFA/QSLM contract template);
 - Clearance Letter;
 - Transfer Agreement; and/or
 - Loan Transfer Agreement.
- b. An amount equal to 15% of a club's confirmed income will be deducted and distributed by QSLM to support the general running costs of such club. This amount cannot be counted towards the cumulative value of contracts as per Article 12.3 lit. (a) above.
- c. The total contract value of players/coaches already under contract for the applicable season will be deducted from the confirmed income.
- d. The total value of new player/coach recruitment and extensions, including but not limited to transfer fees, loan transfer fees, basic salary, benefits/allowances and bonuses, for each applicable season approved by the Financial Control Committee, will be deducted from the confirmed income (cf.12.4.(a)).
- e. Upon confirmation of available confirmed income the documentation will be passed to QSLM Players Affairs/QFA Competitions & Player Affairs Departments for further review and process in accordance with the provisions of the relevant regulations.
- f. In the event that a club enters into a contract with a player which breaches the provisions of these Regulations then such registration will not be processed cf. 12.1 (c).
- g. A club is not permitted to enter into contracts, or register players, exceeding the maximum number permitted in the applicable QFA/QSLM regulations.



12.6 Player Transfer

- a. When a loan transfer or a definite transfer is concluded the remaining pro rata contractual cost of the player for the current season shall be added to the former club's confirmed income and deducted from the new club's confirmed income. Any applicable loan fees will be deducted from the new club's confirmed income.

12.7 Bonuses

- a. Clubs must promptly notify the Financial Control Unit of any circumstance giving rise to the necessity of payment of a bonus amount to players or coaches.
- b. Bonus deductions from Confirmed Income may be adjusted during the season with the approval of the Financial Control Committee.
- c. In the event that a club underestimates its bonus amounts during a season, funds to cover such underestimation amount must be lodged with QSLM.

12.8 General Provisions

- a. The process elements of this article are described in Annex 5 to these Regulations.
- b. In principle the Financial Control Committee/the Financial Control Unit, as the case may be, will conclude its review in a timely manner upon receipt of the relevant documentation.
- c. No appeals will be heard in relation to the administrative measures of this Article 12.
- d. It is strictly prohibited for clubs, coaches and players to enter into any additional contractual agreement (e.g. secondary employment contracts, similar agreements, etc.)

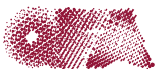
Article 13 – PLAYER PAYMENT CONTROL

- 13.1 Deductions to the contractual amounts may be made in accordance with the Local Football Professionalism Regulations and the applicable disciplinary codes.
- 13.2 End of year Confirmed Income surpluses will be retained by QSLM if the Players and Coaches Expenditure Plan does not exceed its Confirmed Income for the next season. Refund of the surplus will be decided on a case by case basis.

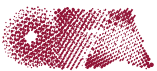
AUDITING

Article 14 – COMPLIANCE AUDITS

- 14.1 QFA, QSLM or their appointees reserve the right to, at any time, conduct compliance audits to ensure that the information and data supplied is accurate and reflective of actual circumstances.



**SECTION 3:
PROCEDURAL ASPECTS**



FIRST INSTANCE PROCEEDINGS

Article 15 – INVESTIGATIONS

- 15.1 The Financial Control Committee shall investigate any potential breaches of these Regulations.
- 15.2 The Financial Control Committee may engage the Financial Control Unit and/or third parties for investigative duties.
- 15.3 The Financial Control Unit shall report to the Financial Control Committee any potential rule violation it may discover in the light of its administrative responsibilities as set out in these Regulations.

Article 16 – SANCTIONS

- 16.1 Violations of these Regulations may be sanctioned.
- 16.2 The Financial Control Committee is the competent body to impose sanctions on clubs and/or its representatives/officials for rule violations of these Regulations.

Article 17 – PROCEEDINGS

- 17.1 The Financial Control Committee as first instance decision maker must operate according to minimum procedural principles and in this regard shall in particular:
- a. Safeguard a party's right to be heard and access to the files. As a general rule, there are no hearings and the Financial Control Committee decides on the basis of the file;
 - b. Fix reasonable deadlines to file submissions as the case may be;
 - c. Allow legal representation of parties;

- d. Conduct proceedings both written and oral, in Arabic. Submissions and decisions are issued in Arabic.
- e. Respect general legal principles concerning the burden of proof.

Article 18 – COMPOSITION

18.1 The Financial Control Committee shall pass its decisions as first instance decision maker, either through meeting, conference call or any other way, with a minimum of 3 members. In urgent cases, the Chairman of the Financial Control Committee may rule alone.

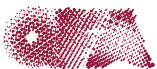
Article 19 – DECISIONS

19.1 Decisions come into force as soon as they are notified to the parties.

19.2 Without prejudice to the application of Article 20 below, the decision contains:

- a. The composition of the Financial Control Committee;
- b. The names of the parties;
- c. A summary of the facts;
- d. The grounds of the decision;
- e. The provisions on which the decision was based;
- f. The terms of the decision;
- g. Notice of the channels for appeal; and
- h. Signature of the Financial Control Committee’s chairperson or his substitute.

19.3 A copy of the decisions shall be submitted to the QFA General Secretariat.



Article 20 – DECISIONS WITHOUT GROUNDS

- 20.1 The Financial Control Committee may decide not to communicate the grounds of a decision and instead communicate only the terms of the decision. At the same time, the parties shall be informed that they have ten (10) days from receipt of the terms of the decision to request the QFA General Secretariat, in writing, the grounds of the decision, and that failure to do so will result in the decision becoming final and binding and not appealable.
- 20.2 If a party requests the grounds of a decision, the motivated decision will be communicated to the parties in full, written form. The time limit to lodge an appeal, where applicable, begins upon receipt of this motivated decision.

Article 21 – PUBLICATION OF DECISIONS

- 21.1 If it deems relevant, the QFA administration is entitled to publish decisions issued by the Financial Control Committee without approval of the parties.
- 21.2 Where such a decision contains confidential information, the QFA administration may decide, at its own initiative or at the request of either one of the parties, to publish an anonymous version.

Article 22 – NOTIFICATION OF COMMUNICATIONS AND DECISIONS – ADRESSESSES AND FORM

- 22.1 All of the parties are notified of the decisions.
- 22.2 All communications (including decisions and other documents) intended for players and Clubs' officials are addressed to the Club concerned if the Financial Control Committee does not have the personal address of that individual. In such case, the Club must forward the documents to the parties concerned. Documents notified via the Club are considered to have been communicated properly to the ultimate addressee.
- 22.3 Decisions and communications communicated by fax, emails or delivered by hand against signature shall be legally binding.

Article 23 – COSTS AND EXPENSES

- 23.1 The costs of proceedings before the Financial Control Committee are borne by the QFA.
- 23.2 Costs caused abusively by a party are charged to the party responsible, irrespective of the outcome of the proceedings.
- 23.3 Each party bears its own legal costs, including the costs of its own witnesses, representatives, interpreters, legal advisers, experts.

Article 24 – APPEALS

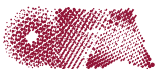
- 24.1 The decisions of the Financial Control Committee are final and binding and not subject to appeals, unless to the QSAT in accordance with the relevant provisions of the QFA Statutes.
- 24.2 After the expiration of the time limit for appeal, non-appealed decisions of the Financial Control Committee are final and binding.
- 24.3 Decisions of the QSAT are final and binding and not subject to appeals to the Court of Arbitration for Sport with its seat in Lausanne/Switzerland.

Article 25 – MATTERS NOT PROVIDED FOR

- 25.1 Any matters not provided for in these Regulations and cases of force majeure shall be decided by the Financial Control Committee, whose decision shall be final. In addition to these Regulations there may be issued separate guidance and directions as may be necessary from time to time.

Article 26 – OTHER REGULATIONS

- 26.1 Other QFA and QSLM Regulations continue to apply, particularly the QFA Regulations on the Status and Transfer of Players as well as the QSLM Club Licensing Regulations.



Article 27 – CURRENCY

27.1 For the purposes of the application of these Regulations, only Qatar Riyal (QR) will be recognized and used. Any contractual amounts stated in a foreign currency (e.g. USD/EUR) for the sake of the present Regulations will be converted into QR.

Article 28 – OFFICIAL LANGUAGES

28.1 These Regulations have been executed in Arabic and English language.

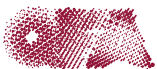
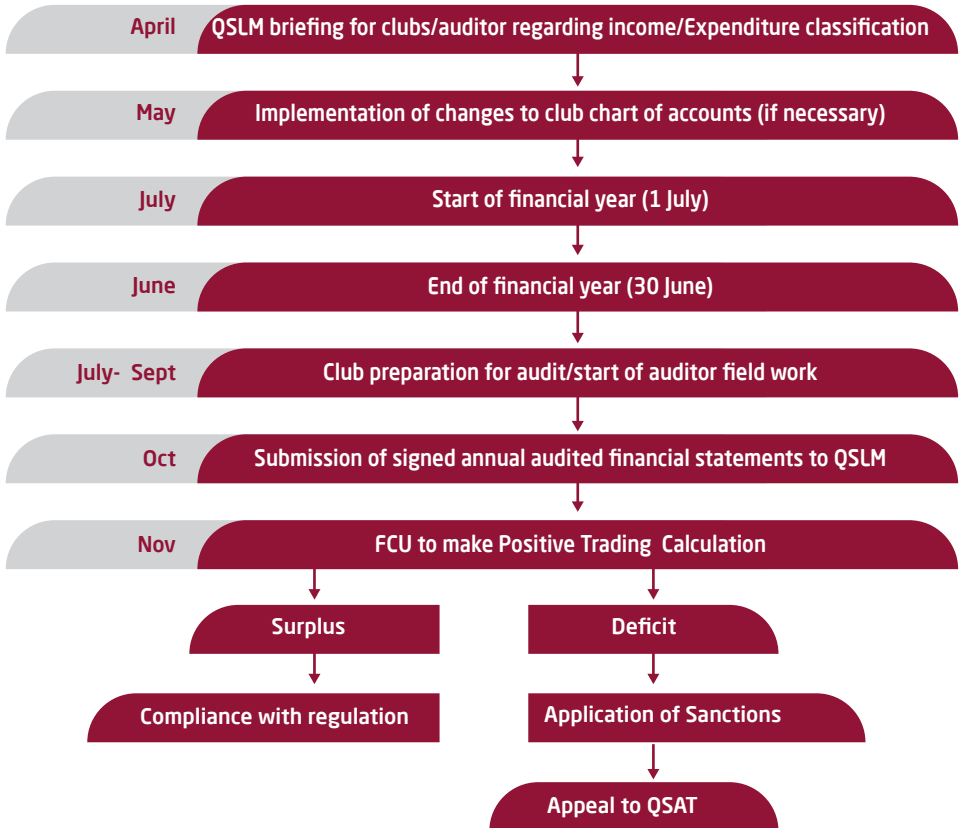
28.2 In the event of any discrepancy between the two texts, the Arabic version is authoritative.

Article 29 – ENFORCEMENT

29.1 These Regulations were adopted by the QFA Executive Committee on 24 April 2017 and entered into force on 24 April 2017.

Annex 1

Positive Trading Process

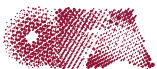


Annex 2

Positive Trading - Clarification on Classification of Account for Income Statement

Revenue	
Gate Receipt & Membership Fees	Revenue derived from general admission and corporate match attendance, from season tickets and match day tickets, in relation to national competitions (league and cup), AFC/QFA/QSL club competitions and other matches (friendly matches and tours).
Sponsorship and Advertising Rights *Centralized Main Rights	Revenue derived from main sponsor, other sponsors, pitch-perimeter and other board advertising, and other sponsorship and advertising.
Broadcasting Rights *Centralized Rights	Revenue derived from sale of broadcasting rights to television, radio, new media and other broadcast media, in relation to national competitions (league and cup) and other matches (friendly matches and tours). Rights revenues are redistributed through various control mechanisms established by QFA/QSL
Commercial	Includes revenue derived from merchandising, food & beverage sales and other commercial activities not otherwise categorized.
Distribution from government	Subsidies and Grant (Annual and/or Ad Hoc) -MoCS/QOC/SCDL Additional support derived from in respect of participation in a club competition (AFC/FIFA World Cup) and/or solidarity distributions.

Revenue	
Distribution from QFA/QSLM	Subsidies and Grant (Annual and/or Ad Hoc) Additional support derived from QFA/QSL in respect of participation in a club competition (AFC/ FIFA World Cup) and/or solidarity distributions.
Transfer Income -Profit in disposal of player registration /Income from disposal of player	Profit/Income made from the <u>permanent</u> and loan transfer of player registration to another club
Rental Income	Rental Income Derived from usage of stadium facilities and equipment – stadium, training field. Rental Income derived from other tangible assets.
Income from Supporters	Income/Donation/Financial Contribution from Owner (Sport Club) Income/Donation/Financial Contribution from Non Sporting Government Entity Income/Donation/Financial Contribution from Related Party
Other Income	Interest Income from banks and investments Prize Money or Participation Subsidy from FIFA CWC/ ACL Income/Donation/Contribution from an Individual/Non Related Party Profit/Income from disposal of assets

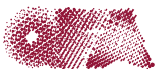


Expenses

<p>Compensation for Professional Players</p> <ul style="list-style-type: none"> - Foreign and Local - 1st Team and Reserve Team 	<p>This includes, but not limited to :</p> <ul style="list-style-type: none"> Signing Fees Monthly Salary Contractual Bonus Monthly Allowances Other benefits such housing, car , end of service (if applicable) NON contractual Winning Bonus Profit Sharing/ Image Rights
<p>Compensation for Coaches</p> <ul style="list-style-type: none"> -1st Team and Reserve Team - NOT including youth coaches 	<p>This includes, but not limited to :</p> <ul style="list-style-type: none"> Signing Fees Monthly Salary Contractual Bonus Monthly Allowances Profit Sharing/Image Rights Other benefits such housing, car , end of service (if applicable)
<p>Salaries of Club Staff</p> <ul style="list-style-type: none"> - Media, Sport Officer , Accountant, Translator, any other employees working for the football company with a valid contract with the Football Company 	<p>This includes, but not limited to :</p> <ul style="list-style-type: none"> Monthly Salary Contractual Bonus Monthly Allowances Other benefits such housing, car , end of service (if applicable)

Expenses

Operational Expenses of the Teams	Training Camp Expenses
-1 st Team and Reserve Team	Facility Hire
- NOT including youth Team	Airfares
	Hotel and Transportation
	Kit and Clothing
	Medical Fees & Insurance
	Travel and Subsistence
	Direct Cost - Participation in ACL (if applicable)
	Hosting Cost for Visiting Clubs
	Airfares Cost
	Accommodation Cost (any additional cost not absorbed by hosting club)
	Local Transportation (any additional cost not absorbed by hosting club)
	Visa and General Expenses



Expenses

Youth/Grassroots Team Expenses (U7-U19)	This includes, but not limited to : Coach and Youth Admin Staff e.g. Head of Youth Development Training Costs Facility Hire/Academy Education Airtfares Accommodation Local Transportation Kit and Clothing Medical Fees Travel and Subsistence
Administration Expenses	Governmental expenses , maintenance exp. & other non-categorized exp.
Depreciation and Amortisation	Intangible Assets and Tangible Assets
Impairment of Player	Loss on the value of a player
Marketing and Promotion	Fan Expenses , Marketing plan (QSLM) , Merchandising Cost (COS)
Finance Expenses	Loan Interest , Finance Lease , Overdraft

Annex 3

Definition of Confirmed Income

Amounts for Professional Players and Coaches

- Variable amount for all clubs based on league finishing position

Amounts for Local Professional Players

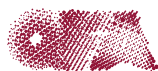
- Equal amount to all top division clubs based on available QSL budget

First Team Entitlements

- Equal amount to all top division clubs based on available QSL budget

Corporate Distributions

- Amounts from Sponsorship
- Amounts from Broadcasting
- Amounts from other distributions as may be applicable from time to time



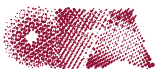
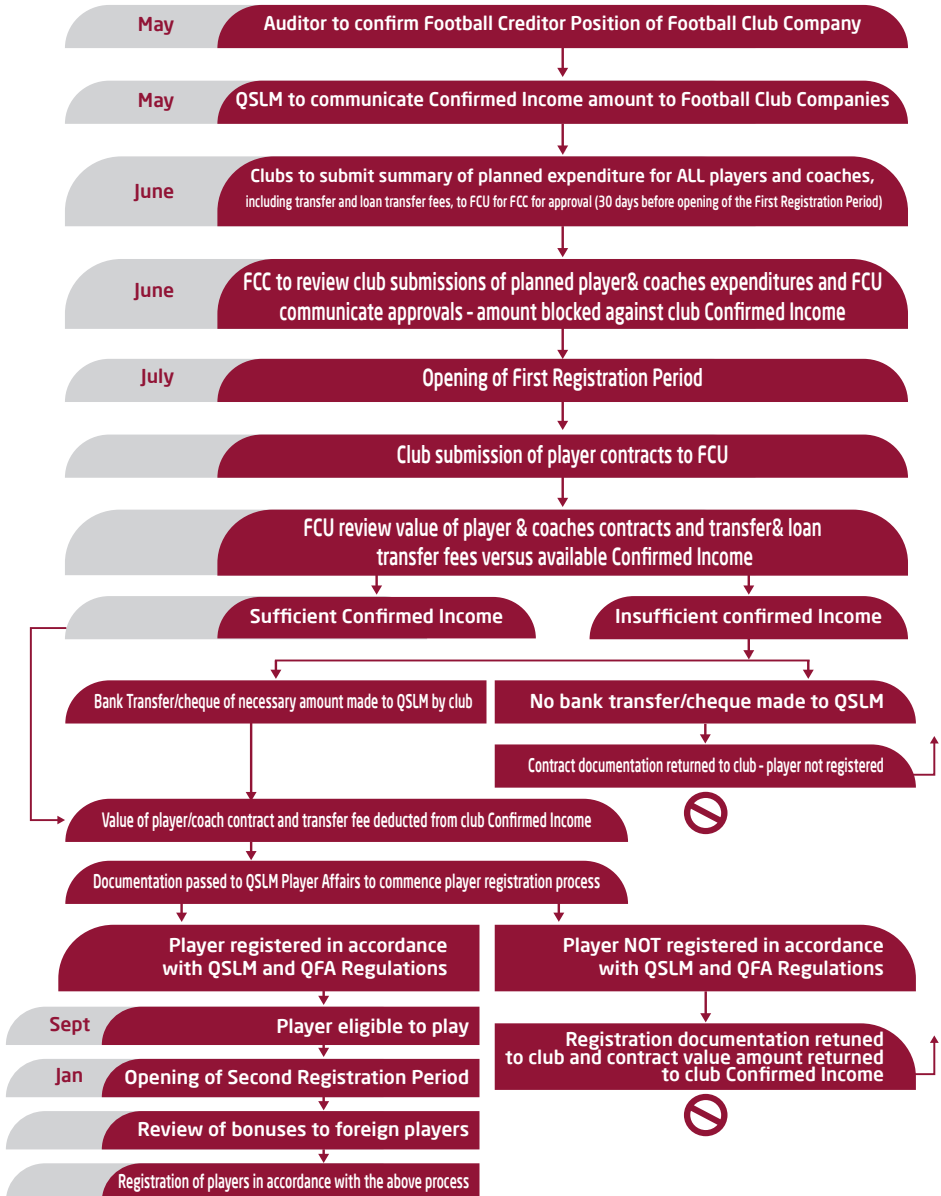
Annex 4

Definition of Football Creditors

- First Team Coaches
- Football Club Company employees
- Other football clubs
- Intermediaries
- Football Governing Bodies

Annex 5

Player and Coaches Contract and Registration Control Process



FINANCIAL CONTROL REGULATIONS

2018-2019



الاتحاد القطري لكرة القدم
Qatar Football Association