



**ALL INDIA
FOOTBALL
FEDERATION**

INDIAN CLUB LICENSING REGULATIONS

2018-19

TABLE OF CONTENTS

PART ONE

Article 1 -	Definitions	Pg 2
Article 2 -	Introduction	Pg 8
Article 3 -	Objective	Pg 9
Article 4 -	Enforcement	Pg 9
Article 5 -	Legal Basis	Pg 10
Article 6 -	Criteria	Pg 10
Article 7 -	Criteria Gradation	Pg 10
Article 8 -	Exceptions Policy	Pg 11
Article 9 -	Licensing Sanctions	Pg 11
Article 10 -	Spot Checks	Pg 12

PART TWO

Article 11 –	Licensor	Pg 13
Article 12 –	Core Process	Pg 20
Article 13 –	License Applicant and Licensee	Pg 26

PART THREE

Article 14 -	Sporting Criteria	Pg 31
Article 15 -	Infrastructure Criteria	Pg 38
Article 16 -	Personnel & Administrative Criteria	Pg 62
Article 17 -	Legal Criteria	Pg 76
Article 18 -	Financial Criteria	Pg 80
Article 19 -	Final Provisions	Pg 128

PART FOUR

Annex 1 -	Exceptions Policy	Pg 129
Annex 2 -	Extraordinary Application of the Club Licensing System	Pg 131
Annex 3 -	Stadia Checklist	Pg 133

PART ONE

Article 1: DEFINITIONS

Terms	Definition
Accounting policies	The specific principles, bases, conventions, rules and practices adopted by an entity in preparing and presenting its financial statements.
AFC Club Competition	AFC Champions League organized by AFC and more specifically provided under 13 (D)
Amortisation	The systematic allocation of the depreciable amount of an intangible asset over its useful life. For example, for the capitalised direct costs of acquiring a player's registration, the useful life is the contract life.
Annual financial statements	A complete set of financial statements prepared as at the statutory closing date, normally including a balance sheet, profit and loss account, a statement of cash flows and those notes, other statements and explanatory material that are an integral part of the financial statements.
Associate	An entity, including an unincorporated entity such as a partnership, over which the investor has significant influence and that is neither a subsidiary nor an interest in a joint venture.
Audit	<p>The objective of an audit of financial statements is to enable the auditor to express an opinion whether the financial statements are prepared, in all material respect, in accordance with an identified financial reporting framework. The phrases used to express the auditor's opinion are "give a true and fair view" or "present fairly, in all material respects", which are equivalent terms. A similar objective applies to the audit of financial or other information prepared in accordance with appropriate criteria.</p> <p>In an audit engagement, the auditor provides a high but not absolute, level of assurance that the information subject to audit is free of material misstatement. This is expressed positively in the audit report as reasonable assurance.</p>
Budget	The schedules containing an entity's future financial information, based on management's assumptions about events that may occur in the future and possible actions by an entity.

Cash and cash equivalents	Cash comprises cash on hand and demand deposits. Cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
Consolidated financial statement	Financial statements of a group presented as those of a single economic company.
CLAS	Club Licensing Administration System.
Club Licensing Application Pack (CLAP)	The document sent to the License Applicant by the Licensing Administration containing Club Licensing Agreement , the Club Licensing Regulations and the Core Process Timeline
Control	The power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. Control shall also include the right to appoint majority of the directors or to control the management or policy decisions exercisable by a person or persons acting individually or in concert, directly or indirectly, including by virtue of their shareholding or management rights or shareholders agreements or voting agreements or in any other manner.
Core Process	The Core Process shall be defined as the procedure provided under Article 12.
Core Process Timeline	The timeline for the entire Core Process
Criteria	Requirements to be fulfilled by the License Applicant divided into five categories (sporting, infrastructure, personnel and administrative, legal and financial), with each category being split into three grades: A, B, C (mandatory and best practice recommendation).
Depreciable amount	<p>The cost of an asset, or other amount substituted for cost, less its residual value.</p> <p>Residual value is the estimated amount that an entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful economic life.</p>
Direct costs of acquiring a player's registration	<p>Those payments to third parties for the acquisition of a player's registration, excluding any internal development or other costs. Costs to include:</p> <ul style="list-style-type: none"> a) transfer fee payable for securing the registration; b) transfer fee levy (if applicable); and c) other direct costs of obtaining the player's registration (e.g. payments to agents for services to the club, legal fees, compensation payments for training and development of young players in accordance with FIFA

	and/or domestic transfer regulations and other direct costs in connection with the transfer).
Employee benefits	All forms of consideration given by an entity in exchange for service rendered by employees.
Event or condition of major economic importance	An event or condition is of major economic importance if it is considered material to the financial statements of the reporting entity and would require a different (adverse) presentation of the results of the operations, financial position and net assets of the reporting entity if it had occurred during the preceding financial year of interim period.
Financial year	The financial reporting period ending on the statutory closing date, whether this is a year or not, and which is not an interim period.
First Team	All registered players of a license applicant for National Club Competitions and AFC Club Competition
Future financial information	Information about the prospective financial effects of future events and possible actions on the entity concerned.
Going concern	A reporting entity is normally viewed as a going concern, that is, as continuing in operation for the foreseeable future. It is assumed that the entity has neither the intention nor the necessity of liquidation, ceasing trading nor seeking protection from creditors pursuant to laws or regulations.
Group	A parent and all its subsidiaries. A parent is an entity that has one or more subsidiaries. A subsidiary is an entity, including an unincorporated entity such as a partnership that is controlled by another entity (known as the parent).
Historic financial information	Information about the financial effects of past events on the entity concerned. Historic financial information is in respect of the financial performance and position prior to the licensing decision.
Independent auditor	An auditor who is independent of the entity, in compliance with the relevant Indian Laws. The term ‘auditor’ may also be used when describing related services or assurance engagements other than audits.
Indian Club Licensing Regulations 2018–2019 (ICLR)	Basic working document which incorporates AFC minimum requirements and as defined more specifically in Article 2. Working document which describes the Indian Club Licensing Regulations. The guidelines of the Indian Club Licensing Regulations provide the licensor and license applicants further understanding into the reasons behind the

	criteria as well as a standard interpretation of the criteria and assessment process. In relation to the financial criteria in the Regulations, the Manual also provides details on mandatory and minimum requirements.
Intangible asset	An identifiable non-monetary asset without physical substance, such as the registration of a player.
Interim financial statements	A financial report containing either a complete set of financial statements or a set of condensed financial statements for an interim period.
Interim period	A financial reporting period shorter than a full financial year.
International Financial Reporting Standards (“IFRS”)	Standards and Interpretations adopted by the International Accounting Standards Board (IASB). They comprise: a) International Financial Reporting Standards; b) International Accounting Standards; and c) Interpretations originated by the International Financial Reporting Interpretations Committee (IFRIC) or the former Standing Interpretations Committee (SIC).
Joint venture	A contractual arrangement whereby two or more parties (the venturers) undertake an economic activity that is subject to joint control. Where an entity included in the consolidation manages jointly with another entity not included in the consolidation an economic activity that other entity (Joint Venture) may be dealt with in the Group accounts.
License	Certificate confirming fulfilment of all mandatory minimum requirements by the Licensee in order to participate in an AFC club competition and National Club Competition.
License applicant	Legal entity fully and solely responsible for the football team participating in national and international club competitions which are eligible to apply for a license and as more specifically provided under Article 12.
Licensee	License applicant which has been granted with a license by the licensor.
Licensing administration	Body or staff within the licensor that deals with club licensing matters.
Licensing Manager	The person who heads the Licensing Administration.
Licensing season	Season for which a license has been granted. It starts the day following the deadline for submission of the list of licensing decision by the licensor to AFC and last until the same deadline next year.
Licensing process	Process in which a license is granted.

Licensors	All India Football Federation (AIFF) is the body that operates the Indian Club licensing system and grants the license.
List of licensing decisions	List submitted by the licensor to AFC containing, among other things, information about the license applicants that have undergone the licensing process and been granted or refused a license by the national decision-making bodies in the format established and communicated by AFC.
Management (personnel)	Describes those responsible for the preparation and fair representation of the financial statements and other financial information. Other terms may be appropriate depending on the legal framework in the particular jurisdiction. For example, in some jurisdictions, the appropriate reference may be 'to those charged with governance' (for example, the directors).
Material or Materiality	Omissions or misstatements of items or information are material if they could, individually or collectively, influence the economic decisions of users taken on the basis of the financial information. Materiality depends on the size and nature of the omission or misstatement judged in the surrounding circumstances or context. The size or nature of the item, or a combination of both, could be the determining factor.
National accounting practice	The accounting and reporting practices and disclosures required of entities in a particular country.
National Club Competitions	It shall mean I – League, Indian Super League and Super Cup competitions organized/recognised by AIFF.
Parent	An entity that has one or more subsidiaries.
Recoverable amount	The higher of an asset's fair value less costs to sell and its value in use. 'Fair value less costs to sell' is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal. 'Value in use' is the present value of future cash flows expected to be derived from the asset.
Registered member	Any legal entity according to national law and/or AIFF statutes, which is member of the AIFF and/or its affiliated league.
Related party	A party is related to an entity if : a) Directly, or indirectly through one or more intermediaries, the party: i) controls, is controlled by, or is under common control with the entity (this includes parents, subsidiaries and fellow subsidiaries);

	<ul style="list-style-type: none"> ii) has an interest in the entity that gives it significant influence over the entity; or iii) has joint control over the entity; b) the party is an associate of the entity; c) the party is a joint venture in which the entity is a venturer; d) the party is a member of the key management personnel of the entity or its parent; e) the party is a close member of the family of any individual referred to in (a) or (d); f) the party is an entity that is controlled, jointly controlled or significantly influenced by, or for which significant voting power in such entity resides with, directly or indirectly, any individual referred to in (d) or (e); or g) the party is a post-employment benefit plan for the benefit of employees of the entity, or of any entity that is a related party of the entity.
Reporting entity/entities	The registered member and/or company or group which, according to the rules of this regulations, must provide the licensor with respectively statutory or consolidated financial statements.
Review	<p>The objective of an engagement to review financial information is to enable an auditor to express a conclusion whether, on the basis of the review, anything has come to the auditor's attention that causes the auditor to believe that the financial information is not prepared, in all material respects, in accordance with an identified financial reporting framework.</p> <p>A review, in contrast to an audit, is not designed to obtain reasonable assurance that the financial information is free from material misstatement. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review may bring significant matters affecting the financial information to the auditor's, but it does not provide the evidence that would be required for an audit.</p>
Significant change	Means an event that is considered material to the documentation previously submitted to the licensor and that would require a different presentation if it had occurred prior to the submission of the licensing documentation.
Significant influence	The power to participate in the financial and operating policy decisions of the entity but is not control or joint control over those policies.

Stadium	Means the venue for a competition match including, but not limited to, all surrounding properties and facilities (for example, offices, hospitality areas, press centres and accreditation centres).
Statutory closing date	The annual accounting reference date of the reporting entity.
Subsequent events	Events or conditions occurring after the licensing decision.
Subsidiary	An entity, including an unincorporated entity such as a partnership that is controlled by another entity (known as the parent).
Supplementary information	Financial information to be submitted to the licensor in addition to the financial statements if the minimum requirements for disclosure and accounting are not met. The supplementary information must be prepared on a basis of accounting, and accounting policies, consistent with the financial statements. Financial information must be extracted from sources consistent with those used for the preparation of the annual financial statements. Where appropriate, disclosures in the supplementary information must agree with, or be reconciled to, the relevant disclosures in the financial statements
Training facilities	The venue(s) at which a club's registered players undertake football training and/or youth development activities on a regular basis.
<i>In these regulations, the use of the masculine form refers equally to the feminine</i>	

Article 2 : INTRODUCTION - INDIAN CLUB LICENSING SYSTEM

The “*Indian Club Licensing Regulations*” (ICLR) is the basic working document which incorporates the AFC minimum requirements. These regulations apply whenever expressly referred to by specific regulations governing club competitions to be played under the auspices of the AFC (AFC Club Competition) and AIFF (National Club Competitions).

ICLR governs the rights, duties and responsibilities of all parties involved in the Indian Club Licensing System and define in particular:

1. the minimum requirements to be fulfilled by AIFF in order to act as a Licensor, as well as the procedures to be followed by the Licensor in the assessment of the licensing criteria;

2. the Licence Applicant and the licence required to enter the AFC and National Club Competitions
3. the minimum sporting, infrastructure, personnel and administrative, legal and financial criteria to be fulfilled by a License Applicant in order to be granted a license by the Licensor as part of the admission procedure to enter the National and AFC Club Competitions.

Article 3: OBJECTIVES OF THE INDIAN CLUB LICENSING SYSTEM

The Indian Club Licensing System has the following objectives:

- a) safeguarding the credibility and integrity of continental and national club competitions;
- b) allowing the development of benchmarking of clubs in sporting, infrastructure, personnel, administrative, legal and financial related criteria throughout India;
- c) to promote continuous improvement of the standard of all aspects of football in India and to give continued priority to the training and care of young players in each club;
- d) to improve the quality of management and organisation within the clubs;
- e) improvement of the financial capability of the clubs, increasing their transparency and credibility, and placing the necessary importance on the protection of creditors;
- f) improvement of clubs' sporting infrastructure to provide the various stakeholders with well-equipped and safe stadiums.

Article 4 : ENFORCEMENT

The regulations come into force on its approval by the AFC and apply from the 2017 season onwards. License Applicants that do not apply for a license or submit the Club Licensing Agreement timely in accordance with these regulations or do not receive a license or do not receive an exemption, shall not participate in AFC and National Club Competitions.

Article 5 : LEGAL BASIS

The Licensor has the jurisdiction to govern the Licensing system in India by virtue of the AIFF rules.

Article 6 : CRITERIA

The criteria which the license applicant must comply with in order to obtain the license are divided into 5 categories:

- Sporting criteria;
- Infrastructure criteria;
- Personnel and Administrative criteria;
- Legal criteria;
- Financial criteria.

Article 7 : CRITERIA GRADATION

The criteria described in this Indian Club Licensing Regulations are minimum requirements. The criteria in the regulations have been graded into A, B and C

a) “A”- criteria – “MANDATORY”:

If the Licence Applicant does not fulfill any A-criteria, then it shall not be granted a licence to enter the National and AFC club competitions.

Provided that on an application by a License Applicant that has undergone licensing process but failed, can seek exemption, to participate in National Club competitions, within 7 working days from the date the decision was communicated to the license applicant. The Club Licensing Committee – First Instance Body may in its discretion grant exemption, to participate in National Club competitions with sanctions as provided in Article 9 of the ICLR, to the license applicant from fulfilment of any “A” grade criteria listed under the “National License”

b) “B” – criteria – “MANDATORY”:

If the Licence Applicant does not fulfil any B-criteria, then it shall be sanctioned as specified by the Licensor but may still receive a licence to enter the National and AFC Club Competitions.

c) “C”- criteria – “BEST PRACTICE”:

C-criteria are best practice recommendations. Non-fulfilment of any C-criteria does not lead to any sanction or to the refusal of the licence. Certain C-criteria *may* become “MANDATORY” criteria at a later stage.

Article 8 : EXCEPTIONS POLICY

The AFC Club Licensing Administration (CLA) may grant an exception to any provisions in this *Regulations* as set out in Annex 1.

Article 9 : LICENSING SANCTIONS

The following sanctions may be set by the Club Licensing Committee (First Instance Body) and/or Club Licensing Appeals Body or the Club Licensing Manager for breaches of Indian club licensing regulations (such as submission of falsified documents, non-respect of deadlines, sanctions against deadlines, failure to cooperate with Club licensing Committee or the Licensing Administration in any way), or nonfulfillment of "A" criteria (under National License) and “B” criteria

- a) Caution
- b) Extended deadline to fulfill criteria
- c) Obligation to fulfill criteria by certain deadline
- d) Fine*
- e) Reporting of issues to appropriate bodies within AIFF
- f) Obligation to submit guarantees
- g) Withhold grants/ prize money
- h) Seek more financial details
- i) License review
- j) License withdrawal

NOTE: This list is not exhaustive, AIFF Disciplinary Code will be taken into consideration.

*A License Applicant who has applied for an exemption as per the provisions provided in Article 7.A of the ICLR, will be fined a minimum of Rs 100,000 (INR One Lac) for each “A” Criteria that it fails under the “National License” by the FIB, in addition to other sanctions as maybe deemed appropriate by the FIB. The FIB may also impose a fine on the License Applicant, if it fails to fulfil any “B” Criteria.

Article 10 : SPOT CHECKS

1. Spot Checks by AFC

AFC and/or its nominated bodies/agencies reserve, at any time, the right to conduct spot-checks with the Licensor and, in the presence of the latter, with the License Applicant in order to ensure that its license was correctly awarded at the time of the final and binding decision of the Licensor. The non-observance of the minimum mandatory requirements as defined in the *Indian Club Licensing Regulations* accredited by AFC may result in sanctions defined by the appropriate AFC body according to the nature and the gravity of the violations.

AFC and/or its nominated bodies/agencies reserve the right, at any time, to conduct spot-checks with the Licensor to verify that the minimum requirements defined in the Core Process are respected. The non-observance of the minimum mandatory requirements may result in sanctions defined by the appropriate AFC body according to the nature and the gravity of the violations.

For the purpose of spot-checks by AFC, in the event of any discrepancy in interpretation, the English version is the authoritative text.

2. Spot Checks by AIFF

AIFF through its Licensing Manager and/or nominated bodies/agencies reserves the right, at any time, to conduct spot-checks to verify that the minimum requirements defined in these regulations are fully complied with by the License Applicant. The non-observance of the minimum mandatory requirements may result in sanctions defined by the appropriate AIFF body according to the nature and the gravity of the violations.

For the purpose of spot-checks by AIFF, in the event of any discrepancy in interpretation, the English version is the authoritative text.

PART TWO

Article 11 : LICENSOR

11.1. Responsibilities

The All India Football Federation is the Licensor in the Republic of India. The Licensor governs the Licensing System using the Club Licensing Administration System (CLAS), and appoints the corresponding Licensing Bodies and controls the Licensing Core Process.

11.2. Decision Making Bodies

The Licensor shall establish two decision-making bodies, namely:

- Club Licensing Committee (First Instance Body); and
- Club Licensing Appeals Body.

These Decision Making Bodies must be independent from each other. Both shall receive administrative support from the AIFF.

These Decision Making Bodies will decide whether Licenses should be issued to a the License Applicants or not, and have the power to issue a variety of sanctions as described in Article 9

11.2.1 Club Licensing Committee (First Instance Body)

In relation to the powers, duties and operations of the First Instance Body, the following rules will apply:

Operations and Duties:

- The Club Licensing Committee will operate as the first instance body and decide whether the National License and/or AFC license should be granted or not to an applicant under this *Regulations*.
- Members of the First Instance Body (FIB) must act impartially in the discharge of their duties. The separation of the First Instance Body and the Club Licensing Appeals body must be guaranteed.
- Membership of the First Instance Body is governed under section 11.2.3 of these *Regulations*.
- Members must treat each separate application equally.

Powers:

- The First Instance Body decides on whether a license should be granted to a License Applicant on the basis of the documents provided by the submission deadline set by the Licensor or by the date set by agreement with the Club Licensing Manager as set out in 12.3.9, through CLAS. The decision of the First Instance Body will be given after considering the licensing report submitted by the Club Licensing Manager and the group of Experts to the First Instance Body which must be in accordance with the provisions of this *Regulations*.
- In the case of a License refusal by the First Instance Body, the decision must be put in writing and include the reasoning.
- The First Instance Body has the power to seek clarification, and to request further documentation and information in relation to any submission. The First Instance Body can request the Club Licensing Manager to provide any further evidence or explanations on behalf of the license applicant only prior to the meeting to decide on the application. Any such requests are at the discretion of the First Instance Body. License applicants are reminded that the First Instance Body will only seek such clarifications in relation to applications made on or before the submission date. This power should not be taken to extend the submission date in any way.
- The First Instance Body has the power to decide what sanctions (if any) should be imposed on the License Applicants that fail to fulfill Grade “B” criteria.
- Each member of the committee will have one vote. The chairperson of the committee will also have his/her own vote.
- In the event of the First Instance Body unable to reach a majority vote on any matter the chairperson of the committee has the casting vote in addition to his/her first vote.
- The First Instance Body has the power to withdraw any license or apply any sanction upon the application of the Licensing manager during a season if the Licensee:
 1. No longer satisfies any single criteria for issuing the license;
 2. Violates any of its obligations, duties, confirmations or undertakings under this *Regulations*, Club Licensing Agreement or confidentiality policy;
 3. Is involved in a bankruptcy, receivership, or liquidation process or is struck off the Public Register

The withdrawal of a license or imposition of a sanction is not mandatory and the First Instance Body will have discretion to exercise this power or not.

- The license is not transferable from the Licensee to any third party under any circumstances.
- The First Instance Body will not have the authority to define the composition/structure of the divisions of the National Club Competitions nor

define the functioning of the Licensing Administration or Club Licensing Manager.

11.2.2 Club Licensing Appeals Body

In relation to the powers, duties and operations of the Club Licensing Appeals body, the following rules will apply:

Operations and Duties:

- The Club Licensing Appeals Body decides on all appeals taken by the license applicant against decisions of the First Instance Body. The decision must be in writing and include the reasoning.
- Appeals can only be lodged by :
 - a) A License Applicant who received a refusal from the First Instance Body;
 - b) A Licensee whose license has been withdrawn by the First Instance Body; or
 - c) The Licensing Manager on behalf of the Licensor.

A written request for appeal shall be made by the set deadline

- The Club Licensing Appeals Body will only review decisions made by the First Instance Body and will not rehear the case or review any new evidence that has not been submitted before the submission deadline.
- Each member of the Appeals Body will have one vote. The chairperson of the committee will also have his/her own vote
- In the event of the Club Licensing Appeals body being unable to reach a majority vote on any matter the chairperson of the Appeals Body has the casting vote in addition to his first vote.
- Members of the Club Licensing Appeals Body must act impartially in the discharge of their duties. The separation of the First Instance Body and the Club Licensing Appeals body must be guaranteed.
- Membership of the Club Licensing Appeals Body is governed under *section 11.2.3 of this Regulations*.
- Members must treat each separate application section equally.

Powers:

- The Club Licensing Appeals Body has the power to make a final binding decision on whether a license should be issued or not and what sanctions, if any, should be imposed on the license applicant.
- In the event of the Appeals Body being unable to reach a majority vote on any matters within its remit, the Chairperson for the time being will have the power to make a final binding determination. The full powers and sanctions available to the Appeals Body under these rules will be fully within the power of the Chairperson in these circumstances.
- The Club Licensing Appeals Body has the power to request for clarification on any issue from the Club Licensing Manager. Any such requests are at the discretion of the Club Licensing Appeals Body.
- The Club Licensing Appeals Body has the power to review all decisions of the First Instance Body (FIB) and to affirm, reject, vary or replace decisions and/or sanctions issued by the First Instance Body.
- The Club Licensing Appeals Body will not have the authority to define the makeup of the divisions of the national club competitions or the Licensing Administration.

11.2.3 Membership of the Decision-Making Bodies

In relation to the membership to the First Instance Body (FIB) and the Club Licensing Appeals Body, the following rules will apply:

- The Club Licensing Committee – First Instance Body (FIB) shall have a panel of 5 members and a quorum of 3 members.
- The Club Licensing Appeals Body shall have a panel of 5 members and a quorum of 3 members
- Each quorum must have among its members at least one qualified lawyer and an auditor holding a qualification recognized by the appropriate national professional body among their members. The chairperson of the Club Licensing Appeals body may be a professionally qualified lawyer.
- The Executive Committee of the AIFF will appoint the Chairpersons and other members of each body.
- Members of the Club Licensing Committee and Club Licensing Appeals Body will serve for an initial term of 4 years. Each member will be eligible to be re-appointed.
- If a vacancy occurs on the club licensing committee or the club licensing appeals body, AIFF shall appoint a replacement for the remaining term of office with the approval of the AIFF president. A delay in filling such a vacancy will not prevent either body from continuing with its duties.

- Members of the Club Licensing Committee (FIB) must not belong simultaneously to a statutory judicial body of the licensor and must act impartially in the discharge of their duties.
- The Licensor may nominate the General Secretary of the AIFF and/or the Chief Executive Officer of the I-League as members of the Club Licensing Committee; with the exception of the Club Licensing Manager, who cannot be a member but attend the meetings to provide support and has no vote on the final decisions to be made. This committee member/ members will have full voting rights.
- Administrative staff of AIFF, I – League or Indian Super League cannot be members of the Club Licensing Appeals Body.
- Members of the Club Licensing Appeals Body must not simultaneously be members of any other statutory body or committee of AIFF, and the licensor.
- Members of the decision making bodies must follow strict confidentiality rules. AIFF will decide on these rules and the members have to accept them in writing.
- A member must in all cases automatically abstain if there is any doubt as to his independence towards the license applicant or if there is a conflict of interest. In this connection, the independence of a member may not be guaranteed if he or any member of his family (spouse, children, parents, siblings) is associated with the License applicant in any of the following ways:
 - Member
 - Shareholder
 - Business partner
 - Director
 - Employee
 - Sponsor
 - Consultant, etc. of the License Applicant.

This list is not exhaustive.

- Members of the decision-making bodies must act impartially in the discharge of their duties. The separation of powers between the Club Licensing Committee (FIB) and Club Licensing Appeals Body must be guaranteed.

11.2.4 Court of Arbitration for Sport

Any party aggrieved of the decision of CLAB may approach Court of Arbitration for Sport in Lausanne, Switzerland as the final appellate authority and its decision shall be final. Such appeal shall be referred to a sole arbitrator appointed in accordance with the Procedural Rules (Code) of CAS.

11.3. Licensing Administration

In relation to the powers, duties, and operations of the Licensing Administration, the following rules will apply:

Operations and Duties:

- The AIFF will establish an appropriately resourced and equipped Licensing Administration.
- The Licensing Administration will be led and coordinated by the Club Licensing Manager. The licensing administration will work with a group of experts (external advisors) in their fields for specific types of criteria. The department will also employ administrative or support staff as necessary.
- All Licensing Administration employees must be independent from License Applicants. The independence of any staff member may not be guaranteed if this person, or any member of their family, is associated with the license applicant in any of the following ways:
 - Member;
 - Shareholder;
 - Business partner;
 - Consultant;
 - Director;
 - Employee, etc.

If an employee is deemed not to be independent of a License Applicant, this person must not be involved in any assessing, auditing, recommending or reporting of that License Applicant.

Powers and Tasks:

The tasks of the Licensing Administration (LA) include:-

- a) preparing, implementing and further developing the Club Licensing System;
- b) access and administer the AFC CLAS (Club Licensing Administration System);
- c) provide training and support to the License Applicants in using AFC CLAS;
- d) providing administrative support to the decision-making bodies;

- e) assisting, advising and monitoring the licensees during the season;
- f) informing the AFC of any event occurring after the licensing decision that constitutes a significant change to the information previously submitted to the licensor;
- g) serving as the contact point for and sharing expertise with the licensing departments of other AFC member associations and with the AFC itself.
- h) Conducting assessments and audits to verify whether License Applicants have fulfilled quality standards according to the criteria described in this *regulation*.
- i) At least one staff member or an external adviser must have a financial background and a diploma in accountancy/auditing, recognised by the national body

The Licensing Administration will report to the Club Licensing Committee – First Instance Body (FIB) any cases where a License Applicant fails to maintain the conditions for the issuance of a license. The Licensing Administration may delegate responsibilities for aspects of monitoring licensees, to the group of experts.

The Licensing Administration will have the power to seek clarification, further documentation and information from the License Applicants and can ask the License Applicants to provide any further evidence or explanations on behalf of the License Applicant. Any requests are at the discretion of the Club Licensing Manager.

The Licensing Administration alongwith the group of experts, will have the power to carry out spot checks on the License Applicants by attending the License Applicants office or grounds without prior notice and shall be entitled to examine all documentation relating to licensing and to carry out checks on any aspect of Club Licensing Requirements.

The Club Licensing Manager will determine the timetable for the club licensing core process on an annual basis, taking into consideration the start date of the National club competitions and the deadlines set by AFC for admission to AFC Club Competition.

The Licensing Manager will have the power to make the recommendations to the Club Licensing Committee – First Instance Body (FIB) on any matter pertaining to the issuance of a License, sanctions and withdrawal of license or other related licensing matters.

The Licensing Administration will have the right to attend meetings of the Club Licensing Committee – First Instance Body (FIB) and the Club Licensing Appeals Body. The role is critical so as to facilitate and provide administrative support to these bodies and will have no voting rights.

11.4. Confidentiality

The Licensor guarantees the License Applicant/Licensee full confidentiality as regards to all non-public information disclosed during the Licensing Core Process. In this regard:

- Members of the Club Licensing Committee – First Instance Body (FIB), the Club Licensing Appeals Body, Licensing Administration and any other individual engaged by the Licensor in the licensing process must agree to complete confidentiality before starting his or her task.
- Data regarding the infrastructure will be shared with the AIFF to facilitate match delegates in completing their reports and for Health and Safety reasons.
- Any decision of the Club Licensing Committee or Club Licensing Appeals Body may be communicated to the media.

Article 12 : The Core Process

12.1 Introduction

The Core Process describes the procedure to be followed by the Licensor in order to control the issuance of a License to the License Applicant. The emphasis of the Core Process is for License Applicants to perform self-assessment and for the Licensor and AFC to verify that quality standards have been fulfilled according to the criteria described in these *regulations*. The Core Process has been broken up into three parts for clarity;

- **Application Steps** – Covers the procedure for the license application stage and lead up to the decision making process.
- **Decision Steps** – Details the decision making process including any possible appeals.
- **Compliance steps** – Highlights how compliance will be monitored throughout the period of the license.

12.2 Objectives

The objectives of the core process are as follows:

- Help the Licensor to establish an appropriate and efficient licensing process according to the needs of AFC and AIFF;
- To agree on the main requirements that the Licensor has to comply with for the issuance of a license necessary for entering AFC and National club competitions;
- To ensure equal and transparent treatment and that the granting of a license is made by an independent body;
- To ensure that the decision- making bodies receive adequate support from the Licensing Administration;
- To ensure that license applicants and decision-making bodies are supplied with all the necessary information and documentation in a timely and accurate manner.

12.3 Core Steps

The core steps are the minimum requirements defined by the core process. The chronological order of the core steps are described below and summarized in the Core Process Timeline.

Application Steps

1. The Licensing Administration produces a Club Licensing Application Pack (CLAP). This will include Club Licensing Agreement , the Club Licensing Regulations and the Core Process Timeline
2. The licensing procedure shall not be applicable to the clubs who have joined the I-League 2018-19 by way of qualifying from the 2nd Division League 2017-18. However, the clubs have to fulfill all the mandatory criteria in these *regulations* during the 2018-19 season in order to get a compliance report to apply for the relevant licenses in the 2019-20 season.
3. The Licensing Administration sends the CLAP to the eligible License Applicants i.e. existing clubs who participated in the I-League OR Indian Super League, season 2017-18, and have not been relegated to the 2nd Division League season 2018-19 owing to the sporting merit / performance in the I - League at the end of the I – League season 2017-18.

After the Licensing Administration issues the Club Licensing Application Pack to the License Applicants, any License Applicant which does not receive the Club Licensing Application Pack, may approach the Club Licensing Manager along with the proof of participation in I – League or Indian Super League in season 2017-18 to demonstrate its eligibility to receive CLAP, for issuance of the Club Licensing Application Pack within 5 (five) business days of dispatch of the Club Licensing Application Pack to the other License Applicants. If the Club Licensing Manager finds such applicant an eligible License Applicant then the Club Licensing Manager will issue the Club Licensing Application Pack, however, if the Club Licensing Manager does not find such applicant eligible, then the Club Licensing Manager shall intimate such applicant in writing about its decision within 7 (seven) days of the receipt of the application. If such applicant is aggrieved by the decision of the Club Licensing Manager, then such applicant may apply to the AIFF Appeals Committee within 5 (five) days from the date of the communication of the Club Licensing Manager's decision and the decision by AIFF Appeals Committee on whether an applicant is eligible License Applicant or not, shall be final and binding on the applicant as well as the Licensor.

4. The License Applicant will be requested to acknowledge receipt of the Club Licensing Application Pack and send the Club Licensing Agreement, duly signed and sealed by an authorized signatory duly authorised by such number of shareholders/members who hold 51% or more of the shares and control of the License Applicant (applicable in case of a company), or control of the License Applicant (applicable in case of a trust, society or partnership), for the License Applicant, in 2 original copies within the stipulated deadline (as per the Core Process Timeline) to the Licensing Administration. If the Licensing Applicant fails to submit the Club Licensing Agreement within the stipulated deadline to the Licensing Administration, such License Applicant shall not be eligible to participate in the licensing procedure for grant of a license for the season 2018-19.
5. In the event of non – receipt of the Club Licensing Agreement by the Licensing Administration within the stipulated timeline from the License Applicant, the Licensing Administration will intimate the names of the License Applicants to the Executive Committee of AIFF. The Executive Committee in its meeting may, in its sole discretion, decide to invite the relegated teams of I – League season 2017 -18 and the teams from the 2nd Division according to their ranking in the final round of 2nd Division League 2017 – 18 season, to participate in I-League.

6. On receipt of the Club Licensing Agreement, the Licensing Administration will issue the Account details (Login Id and Password) to the Applicants, so that they can access the AFC CLAS.
7. The applicant clubs submit the required documents for each criterion as necessary in the AFC CLAS. The applicants must complete the submission of documents through AFC CLAS on or before the submission date. The submission date will be strictly adhered to.
8. Any supporting documentation for any criterion must be included with the submission made to the Licensor through the AFC CLAS. All supporting documentation must be received on or before the submission date.
9. If an applicant club is experiencing difficulty in obtaining documentation or information from any third party (e.g. Accountant, Auditor, and Solicitor), the applicant club can make a written request for an extension of the submission date with providing proof of such delay to the Licensing Manager. The proof required will consist of evidence by way of correspondence that the information was requested by the applicant club in sufficient time or an explanatory letter by the third party setting out the reasons for the delay. It is entirely a matter for the Licensing Manager to decide whether or not to agree to such an extension based on the proof provided.
10. The Licensing Administration checks whether the documents submitted by the applicant clubs are complete and are received through AFC CLAS on or before the submission date. The Licensing Administration will respond to the applicants upon receiving the documents through AFC CLAS with an initial report. This report will detail any documentation which is still outstanding. This is a preliminary report and is still subject to inspection by criteria experts.
11. Decision: Two alternatives step 12 or Step (A)
12. If the documents are complete and sent within the agreed deadline, the Licensing Administration sorts the information received, records it and forwards it to the appointed experts in their fields. Each expert will have responsibilities for specific types of criteria.
13. Having received the applicants' documents from the Licensing Administration, the experts review the documents; check the fulfilment of the criteria and then report back to the Licensing Manager within the agreed deadline, through the AFC CLAS. The reports have to be justified by giving a narration and evidence (if any, that the criterion has been fulfilled) which may have been performed during a site visit (if necessary).
14. Decisions: Two alternatives: step 15 or Step (A)
15. The Licensing Manager verifies that the reports of the experts are complete and returned within the agreed deadline. The Licensing Manager reviews the reports and the opinion of the experts.

16. The Licensing Manager assesses the applicant on the basis of the reports of the experts, so that he may identify areas of concern that require further investigation.
17. Decisions: Two alternatives: step 18 or Step (B)
18. The Licensing Manager prepares a report for the consideration of the First Instance Body. This report will contain analysis of the documentation submitted, analysis of the reports received from the experts, records of contact with the officer of the applicant club and any other additional reports. It will also include a recommendation by the Licensing Manager on whether to issue a license, issue a license with sanctions, refuse a license, or apply other sanctions as laid down in Article 9. The Licensing Manager will send a copy of the report and a meeting notice to each member of the First Instance Body at least five business days before their scheduled meeting.

Decision Steps

19. The Club Licensing Committee - First Instance Body receives the report of the Licensing Manager, reviews it and, if necessary, asks the Licensing Manager to contact the officer of the applicant club for further clarifications within a deadline; the burden of proof rests with the applicant club. The Club Licensing Committee - First Instance Body meets to decide on the license applications. The officer of the applicant club or other specified officers of the applicant clubs may also be invited to represent the applicant to provide any final evidence or explanations if requested by the Club Licensing Committee - First Instance Body in advance. The Club Licensing Committee - First Instance Body then makes its decision on whether to issue the license, issue the license with sanctions, refuse the license or applies any other sanctions as laid down in Article 9
20. After a careful review of the license applicants documents and the reports of the licensing manager, the decision making body issues the license. The issuance of the license is subject to the condition that the applicant club fulfills all mandatory “A” criteria defined in the Indian Club licensing regulations. The issued license may or may not detail areas for further attention of the license applicant.
21. The Licensing Administration receives the report of the decision-making body. The Licensing Administration will communicate the decision to the applicant club by email and/or registered post. On the basis of the decision made by the decision-making body, the Licensing Manager prepares the list of the successful applicants and sends it to AIFF and the AFC Administration.

Compliance Steps

22. After it has been issued a license, up until the expiry of the license, the Licensee must promptly notify the licensor in writing of any subsequent event, that it is aware of at any time, that may cast significant doubt upon the Licensee's ability to continue as a Going Concern until at least the end of the season for which the license has been granted.
 23. If the Licensee is in breach of one or more of the indicators, then the Licensee must prepare and submit an updated version of the future financial information. The future financial information must be prepared, as a minimum, on a six-month basis.
- (A) From step 11:
- If the documents are not complete or if they are not sent within the agreed deadline, the licensing manager contacts the license applicant in order to agree on the next actions to be taken (eg: to request information, supporting documents, or a form that is missing)
- (B) From step 17:
- If the licensing experts identify areas that require further information, he/she contacts the applicant to discuss any issue to obtain clarifications, and reaches a mutual agreement on the actions to be taken. If the Licensing Manager identifies areas that require further review (non-compliance with certain criteria, errors, lack of information, etc) he contacts the applicant to discuss any concerns. The Licensing Manager may require further explanation or supporting documents or may decide to perform a site visit for the purpose of further investigation. If a site visit is planned, the licensing manager and/or the expert meet with the applicant and address the problem area. They identify potential actions to be taken by the club to rectify these areas together with a timescale. Under no circumstance, the timescale agreed to submit documents and/or site visits, be planned for a date, later than the document re-submission deadline date, which is mentioned in the annexed Core Process Timeline.
- (C) Decision: Two alternatives:
- If the applicant agrees with the Licensing Manager on the actions to be taken, then go back to step 15.
 - If the license applicant does not agree with the licensing manager's report and refuses to deliver new information or to take the necessary actions, then go back to step 18.
- (D) After careful review of the applicant's documents and the report of the Licensing Manager, the Club Licensing Committee – First Instance Body, refuses to grant a license. The refusal details the areas to be addressed and the applicant is given the possibility of lodging an appeal with the Club Licensing Appeals body.

- (E) The applicant lodges an appeal. Appeals against club licensing decisions must be sent by registered post to the AIFF Licensing Administration within seven (7) business days from when the first instance body's decision was notified to the applicant. The Club Licensing Appeals Body is notified and the meeting date is set by agreement. The cost of an appeal is 100,000 INR. If the decision of the CLAB is in the Applicant's favor, then the money will be refunded.
- (F) The Licensing Manager prepares a report for consideration by the Club Licensing Appeals Body. This report will contain the letter of appeal from the applicant, the reasons for the decision of the Club Licensing Committee – First Instance Body and any other information necessary for the appeal hearing.
- (G) The Club Licensing Appeals Body meets and considers the license applicants appeal. They may require further information and/or supporting documentation from the Licensing Manager and/or applicant. No new evidence can be submitted to the Appeals Body for review. However the appellant club shall be granted an opportunity of being heard at the meeting.
- (H) Decision: Two alternatives: step 20 or to step (I).
- (I) After careful review of the License Application and report of the Licensing Manager, the Club Licensing Appeals Body refuses to issue a Club License. The report of the Appeals Body must detail all of the reasons for refusing the license and make specific reference to particular conditions and/or criteria that have not been fulfilled. The Licensing Manager communicates the decision to the applicant by email and/or registered post.

For (A) to (I) above, refer Annexure “Core Process Timeline”

Article 13 : LICENCE APPLICANT AND LICENSEE

A. Definition

1. A licence applicant shall only be a football club, i.e. a legal entity fully responsible to exclusively run a football team participating in national and international competitions which either:
 - a) is a registered member of a duly affiliated member of the AIFF and are the existing clubs who participated in the I - League OR Indian Super League season 2017-18, and have not been relegated to the 2nd Division League season 2018-19 owing to the sporting merit / performance in the I - League at the end of the I – League season 2017-18 (hereinafter: registered member); or

- b) has a contractual relationship with a registered member of the AIFF (hereinafter: football company)
2. Only a registered member or a football company, who have qualified for AFC or National Club Competitions on sporting merit, can apply for the relevant license. Natural persons cannot apply for a license.
3. The License Applicant is fully responsible for participation in national and international football competitions as well as the fulfilment of the club licensing criteria.
4. The membership and/or the contractual relationship must have lasted at the start of the licensing process at least two consecutive years. Any alteration to club's legal form or company structure (including, changing its headquarters, name, club colors, or transferring stake holdings between different clubs/entities) in order to facilitate its qualification on sporting merit and/or its receipt of a licence is deemed as an interruption of membership or contractual relationship (if any) within the meaning of this provision.
5. The License Applicant is, in particular, responsible for ensuring the following:-
 - a) That all compensation paid to the players arising from contractual or legal obligations and all the revenues arising from gate receipts are accounted for in the books of either the registered member or the football company;
 - b) That the license applicant is fully responsible for the football team composed of registered players participating in national and international competitions;
6. If the license applicant is a football company, it must provide a written contract of assignment with a registered member that must be approved by the AIFF and must include the following minimum content:
 - a) The company shall apply with applicable statutes, regulations and decisions of FIFA, AFC, AIFF and national club competitions as amended from time to time. This system of rules shall constitute an integral part of the contract of assignments. This company shall also comply with decisions made by the said football bodies.
 - b) The company must not further assign the rights to participate to competition on national or international level.
 - c) The right of this company to participate in the competition operations shall cease to apply if the assigning club's membership of the association ceases.
 - d) If the company is put into bankruptcy or put into liquidation the right to apply for a license in the international and/or national competition shall revert to the registered member. For the sake of clarity should the license already be granted to the company, then it cannot be transferred from the company to the registered member; only the right to apply for a license in the following season shall revert to the registered member.
 - e) The AIFF shall reserve the right to approve the name under which the company participates in the national competitions.

- f) The company shall, on request of the competent national or international arbitration tribunal, provide views and information, as well as documents on matters regarding the company's participation in the national and/or international competition.
 - g) Confirmation (e.g. share register) of the fact that the registered member has the majority of the voting rights of the company. The company may not be owned directly or indirectly by anyone who also has the decisive influence over another registered member or company entitled to participate at the same level in the National Club Competitions.
 - h) The contract of assignment and any amendment to it shall be approved by the appropriate body of the AIFF to be valid.
7. If the License Applicant is a football company then it must provide the Licensor with the financial information of the company and the registered member (e.g. Consolidated financial statements as if they were a single company).
8. If the License Applicant has control on any subsidiary, then consolidated financial statements shall be prepared and submitted to the licensor as if the entities included in the consolidation ("the group") were a single company.
9. If the License Applicant is controlled by a parent, which may be controlled by another parent or which may have control over any other subsidiary or may exercise significant influence over any other associate, any transaction with the parent of the License Applicant or any parent or subsidiary or associate of such parent must be disclosed in the notes to the financial statements to draw attention to the possibility that its financial position and profit or loss may have been affected by the existence of related parties and by transactions and outstanding balances with such parties.
10. If the License Applicant / Licensee carries out any changes whatsoever, at any stage during the term of 2018-2019 season or prior to the signing of the Club Licensing Agreement for the 2019-2020 season, to the name, nature, ownership structure, management structure, trademark, logo etc. pertaining to the legal status and/or brand and/or identity of the License Applicant / Licensee, without securing prior approval for the same from AIFF, then AIFF shall have the right to refuse grant of license, expel the License Applicant / Licensee's team from any competitions and take any other such further action as may be deemed appropriate.

B. General Responsibilities

- 1. The Licence Applicant must provide the Licensor with:
 - a) all necessary information and/or relevant documents to fully demonstrate that the licensing obligations are fulfilled;

- b) any other document relevant for decision-making by the Licensor.
- 2. This includes information on the reporting entity/entities in respect of which sporting, infrastructure, personnel and administrative, legal and financial information is required to be provided.
- 3. Any event occurring after the submission of the licensing documentation to the Licensor representing a significant change to the information previously submitted must be promptly notified to the Licensor by the License Applicant.

C. License

Clubs which qualify for the AFC and National Club Competitions on sporting merit must obtain the relevant licence issued by the licensor according to the Indian Club Licensing Regulations, except where Article 13.E applies.

1. The licenses must be issued according to the provisions of the Indian Club Licensing regulations. The following type of licenses will be awarded.
 - a) AFC License – Grants admission to play in the AFC club competition
 - b) National License – Grants admission to play in the national club competitions and AFC Cup
2. Only those License Applicants which fulfill all the mandatory criteria set out in this *Regulations* at the deadlines defined by the Licensing Administration of AIFF, may be granted with a license by the AIFF to enter the AFC club competition.
3. A license expires without prior notice:
 - a) At the end of the season for which it was issued for; or
 - b) On the dissolution of the division in question.
4. A license may be withdrawn during a season by the Club Licensing Committee or the Club Licensing Appeals Body if:
 - a) For any reason a Licensee becomes insolvent and enters into liquidation during the season, as determined by the applicable national law (where a Licensee becomes insolvent but enters administration during the season, for so long as the purpose of the administration is to rescue the club and its business, the license should not be withdrawn);
 - b) Any of the conditions for the issuing of license are no longer satisfied; or
 - c) The Licensee violates any of its obligations under the Indian Club Licensing Regulations.
5. As soon as a license withdrawal is envisaged the AIFF must inform AFC.
6. If a license Applicant has its license withdrawn, a decision concerning the elimination of the club from the AFC competition in question must be made by the

AFC Judicial Bodies. In case of the national club competition, it has to taken by the relevant body of AIFF

7. A license cannot be transferred.
8. AFC reserves the right to sanction a club or eliminate a club from the future AFC club competitions based on the applicable AFC club competition regulation and AFC disciplinary code.
9. AIFF reserves the right to sanction a club or eliminate a club from the future national club competitions based on the applicable AIFF club competition regulation and AIFF disciplinary code

D. Admission to AFC Club Competition

1. In addition to fulfilling the requirements for AFC License, the License Applicant must further fulfill all the requirements according to the relevant AFC club competition regulations to be admitted to the relevant club competition organized by AFC.
2. The admission process falls under the sole jurisdiction of AFC and its competent bodies (Competition Committee, etc.).
3. The competent bodies of AFC make the final decision regarding admission of a club to participate in any club competition organized by AFC. The License Applicant hereby agrees and undertakes that if admission to participate in any club competition organized by AFC is denied due to any reason whatsoever, AIFF or the Licensor/ Licensing Administration shall not be liable for such denial of admission to the License Applicant.
4. Such decision is subject to all the statutes-based jurisdiction of AFC including the Court of Arbitration for Sport in Lausanne as ordinary court of arbitration (Art 61 of AFC Statutes).
5. If a club fails to obtain a license to play in the National Club Competitions, they will not be allowed to play in any club competition organized by AFC.

E. Extraordinary Application

1. If a club qualifies for an AFC Club Competition on sporting merit but has not undergone any licensing process at all or has undergone a licensing process which is lesser/not equivalent to the one applicable for top division clubs, because it belongs to a division other than the top division, the AIFF may on behalf of the club request an extraordinary application of the Club Licensing System in accordance with Annex 2.
2. Based on such an extraordinary application, AFC may grant special permission to the club to enter the corresponding AFC Club Competition subject to the relevant AFC Club Competition Regulations. Such an extraordinary application applies only to the specific club and for the season in question.

PART THREE

Article 14 : SPORTING CRITERIA

1. Objectives

The objectives of the Sporting Criteria are for Licence Applicants to:

- a) ensure top quality football players are being developed and produced continuously;
- b) establish progressive development structures with clear pathways;
- c) design and implement club-specific, quality-driven youth development programmes;
- d) provide elite player technical education, supported by football related education and supplementary academic education for youth players;
- e) provide comprehensive medical support services for all players;
- f) ensure that qualified personnel are engaged in the development and management of elite footballers.

2. Criteria

S.01 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
PLAYER DEVELOPMENT STRUCTURES	A	A
1. The licence applicant must establish clear player development structures with: <ul style="list-style-type: none"> a) clear outlines on club philosophy, playing style and implementable programmes; b) establishment of age group squads; c) clear and progressive player pathways; d) full allocation of resources to establish, maintain and enhance such structures. 2. This structures shall include:		

<ul style="list-style-type: none"> a) at least three (3) age group squads below the first team; b) The three teams should be Under 13, Under-15 and Under-18 c) each squad must have a minimum of twenty (20) players to prepare a team ready for participation in an age-group or open competition; d) all squads and the players must be within the licensee's legal entity or affiliated to its legal entity; e) within each squad, specific tailor-made programmes must be drawn up and managed by the relevant experts (coaches, trainers, physiotherapist, nutritionist etc). <p>3. The squads must participate in official competitions organized by the AIFF at the national and/or regional level.</p> <p>4. All players must be registered in Centralised Registration System (CRS) of the AIFF</p>
<p>DOCUMENTS TO SUBMIT</p> <ul style="list-style-type: none"> 1. Documents conforming to the requirements of this Criteria 2. List of competitions participated in the previous Football season by each team. Details of the competition i.e Name, no. of teams participated, format and final position, must be provided 3. List of players, along with their AIFF Player ID for each youth team 4. Affiliation document for Youth Teams (If Applicable)

S.02 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
YOUTH DEVELOPMENT PROGRAMMES (YDP)	A	A
<p>1. The license applicant must:</p> <ul style="list-style-type: none"> a) design and implement club-specific, quality-driven youth development programmes; b) provide qualified coaching staff for talented players; c) provide supporting football related education; d) provide supplementary academic education support for youth players. 		

2. The YDP shall include but not limited to the following:

- a) club's objectives;
- b) club's player development philosophy;
- c) football education programme for the different age groups with specific contents managed, delivered and reviewed by the relevant personnel to develop talented players in these key areas:
 - technical;
 - tactical;
 - physical;
 - mental.
- d) non-football educational programmes;
- e) review and feedback processes to evaluate players' performance.

3. The YDP contents shall:

- a) cover the years in between each age category team
- b) be progressive and seamless, providing consistency and continuity;
- c) be reviewed regularly by the Head of Youth Development and other relevant personnel to ensure that the contents are relevant and in keeping with trends of the game.

4. Personnel involved in the YDP should be made aware of existing National policies on Child Protection, Labour Laws and youth players protection laws as promulgated by the Government, AIFF, AFC and FIFA to protect young players.

5. The license applicant must show its commitment and support for mandatory and complementary total education of their players in the YDP through the introduction of the following provisions:

- a) ensure that every youth player registered in its YDP have to attend and complete the mandatory school education pathways according to national laws and;
- b) is not prevented from continuing his non-football education (further academic and/or professional education);
- c) full medical support services for all players are provided at no or minimal cost (preventive, diagnosis, treatment, rehabilitation, full recovery and any other relevant services to ensure players can undertake and/or continue their role as high performance athletes).
- d) AIFF Medical form must be provided for every player

6. The license applicant shall provide:

- a) organisation chart for player development structures and pathways;
- b) annual training plans and technical development scheme for the specific youth teams prepared by their Head of Youth Development and/or Technical Director;
- c) list of qualified personnel involved in the player development structures (technical, medical, administrative etc.) with the required minimum qualifications;
- d) infrastructure and facilities for player development (training and match facilities, gymnasium, recreation hall, classrooms, dormitory, etc.);
- e) Financial resources (budget allocation, contribution by licence applicant).

DOCUMENTS TO SUBMIT

- 1. Youth Development Program conforming to the requirements of this Criteria
- 2. AIFF Medical form for all the registered players of the teams

S.03 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
MEDICAL SUPPORT SERVICES FOR CONTRACTED PLAYERS	A	A
<p>1. The licence applicants shall provide all players registered in the club with full access to medical support services. These shall include, but not limited to the following:</p> <ul style="list-style-type: none"> a) yearly medical examination i.e FIFA Pre Competition Medical Assessment (PCMA) tests as stipulated by AIFF for all its registered players of the first team; b) yearly medical examination i.e PCMA 3 tests as stipulated by AIFF for all its registered players of the youth team c) Comprehensive medical insurance coverage for all registered players of the first team and the youth teams. 		
<h4>DOCUMENTS TO SUBMIT</h4> <ul style="list-style-type: none"> 1. PCMA reports for all the registered first team players 2. PCMA 3 reports for all the registered players of the youth team 3. Medical insurance for all registered players of the first team and the youth teams 		

S.04 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
GRASSROOTS PROGRAMMES	B	B
<p>1. Children aged between 6-11 years shall be included in the Grassroots and/or Corporate Social Responsibilities programmes.</p> <p>2. The licence applicant shall engage children from within the community and organize regular Festivals/events to provide equal playing opportunities.</p> <p>3. The activity must involve at least 40 children playing in a regulation-sized football pitch divided into 4 mini pitches playing a 5 versus 5 game.</p> <p>4. Grassroots football activities shall be in line with the AFC philosophy for children aged 6 to 12 years old.</p>		
<p>DOCUMENTS TO SUBMIT</p> <p>1. Detailed list and information including but not limited to – no. of kids participated with their names and age, time period and venue, of the Grassroots programmes undertaken in the previous season, alongwith the information, submit photos from each of the programmes</p> <p>2. Detailed list of Grassroots programmes planned for upcoming season</p>		

S.05 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
EDUCATIONAL PROGRAMMES	B	B
<p>1. The licence applicant must ensure that players and all technical coaching staff of at least the first team have attended a session or an event related to:</p> <p>a) Sports Integrity matters;</p> <p>b) FIFA Laws of the Game;</p> <p>c) doping control;</p>		

d) other topics as required by the AFC.

2. These sessions or events must be provided either by the license applicant, or a third party in collaboration with the license applicant / AIFF, during the year prior to the season to be licensed.

DOCUMENTS TO SUBMIT

1. Detailed list and information of the educational sessions/workshops including but not limited to – topics, lecturer and the attendees, held in the previous season. Alongwith this information, submit photos from each of the session/workshop
2. Detailed list of educational sessions/workshops planned for upcoming season

S.06 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
CORPORATE SOCIAL RESPONSIBILITY PROGRAMMES	C	C
<ol style="list-style-type: none"> 1. The licence applicant to establish strategies and implementation programmes to promote the Club, the game and to address current issues in football and society. 2. Support should be provided for initiatives and campaigns to implement strategies and programmes as promulgated by either the AIFF, the AFC or FIFA. 3. Such programmes connects and create links with the community which will facilitate the following: <ol style="list-style-type: none"> a) establishment and enlargement of their fan base; b) creation of a pool of volunteers; c) organisation of grassroots football activities, initiatives and events for and within the community; d) creation of strong links with the community; e) creation of a market base for branding, merchandising, sponsors and commercial partners. 		

DOCUMENTS TO SUBMIT

1. Detailed list and information of the CSR programmes undertaken in the previous season. Alongwith the information, submit photos from each of the programmes
2. Detailed list of CSR programmes planned for upcoming season

S.07 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
CLUB YOUTH ACADEMY	C	B
The licence applicant must have an AIFF accredited academy under the AIFF Academy Certification programme		
DOCUMENTS TO SUBMIT		
AIFF Academy Accreditation certificate		

S.08 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
RACIAL EQUALITY PRACTICE	C	C
The licence applicant to establish a policy to tackle racism in football.		
DOCUMENTS TO SUBMIT		
<ol style="list-style-type: none"> 1. Racial Equality policy of the club 2. Information about the Policy – Drafting Committee, Regulations referred (if any), date of enforcement (with minutes of the board meeting) 		

Article 15 : INFRASTRUCTURE CRITERIA

1. Objectives

The objectives of the infrastructure criteria are that:

- a) licence applicants have a stadium for playing AFC and National Club Competition matches with adequate facilities for teams & officials, spectators, VIPs, media representatives and broadcasting & commercial partners.
- b) licence applicants have suitable training facilities for their players to help them improve their technical skills.

2. Criteria

I.01 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
APPROVED STADIUMS FOR AFC CLUB COMPETITION	A	Not Applicable
<p>1. The licence applicant must have a stadium available to play AFC Club Competitions,. The licence applicant either:</p> <ol style="list-style-type: none"> a) owns the stadium; or b) can provide a written contract with the owner of the stadium it will use. This contract must guarantee the use of the stadium for the AFC Club Competition matches for the coming season, for which the licence applicant qualifies in sporting terms. <p>2. The stadia must comply with all mandatory AFC ‘A’ criteria under the infrastructure category of the Indian Club Licensing Regulations in order to fulfil the requirements of this criteria</p> <p>3. The stadium must be approved by the AIFF and located in the same city where the licensee is based. If the stadium is not located in the licensee’s base city, a justifiable reason should be provided.</p>		

DOCUMENTS TO SUBMIT

1. Stadium Ownership documents or Contract with the Stadium owners, conforming to the requirements of this criteria.
2. Stadia Checklist (Annexure 3 of this Regulations)

L02 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
STADIUM – SAFETY CERTIFICATION	A	A
<p>The stadium must be certified for safety. The certification is defined according to national/local law and must include provisions related to safety. If such law does not exist, the licensor shall establish the content of the stadium certificate and the procedure in close cooperation with the appropriate body/bodies (e.g. local security authorities, the local hospital, fire brigade, police, etc.).</p> <p>The certificate must provide at least the following information:</p> <ol style="list-style-type: none"> a) safety status of the stadium structure and building fitness; b) compliance statement regarding the safety/security regulations of the competent civil authority; c) approval of the entire stadium capacity (individual seats, terraces and total number). <p>The certificate issued by the appropriate body must not be older than two (2) years at the beginning of the relevant Club Competition season.</p>		
<h2>DOCUMENTS TO SUBMIT</h2> <p>Club must provide the following details :-</p> <ol style="list-style-type: none"> 1. Safe Capacity – No. of people, the stadium can safely accommodate with details of the constituent sections and categories 2. No. of Entry / Exit Gates of the stadium – Match Viewing Area <ol style="list-style-type: none"> a) Entry capacity of each gate i.e the no. of people who can enter from each gate within a period of one hour, after the required level/s of security check 		

- b) Exit capacity of each gate i.e the no. of people who can safely exit from each gate within a period of 10 minutes, under normal circumstances
- 3. Emergency Evacuation
 - a) No. of Safe Areas with details i.e capacity and location on Stadium MAP
 - b) Maximum time to evacuate a full capacity stadium
- 4. Declaration from Civil Department stating that the Stadium is structurally safe for use
- 5. Declaration from Fire Department stating that the Stadium is safe for use, particularly the evacuation pathways incase of Fire, is safe for use
- 6. Club must submit updated certificates / declarations if any structural change takes place in the stadium after the issuance of the above certificates / declarations.

I.03 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
STADIUM – APPROVED EVACUATION PLAN	A	A
<p>1. The appropriate body (e.g. safety and security authority, competent civil authority or other qualified and approved firms, etc.) approves the evacuation plan which ensures that the whole stadium can be emptied in a case of emergency according to the applicable national law.</p> <p>2. If such law does not exist, the licensor establishes the content of the evacuation plan, including an evacuation time and the approval body, in close co-operation with the appropriate civil body (e.g. local security authorities, the local hospital, fire brigade, police, etc.).</p>		

3. A colour coded floor plan diagram showing the possible evacuation routes should be prominently displayed in the stadium.
4. The Security Officer, stewards and club & stadium employees shall be briefed on the evacuation plan.

DOCUMENTS TO SUBMIT

1. Approved Evacuation Plan, conforming to the requirements of this criteria
2. Photos of the Colour coded Floor plan diagrams, displayed in the stadium
3. Declaration by the Club Director / Chairman regarding conduct of workshops / sessions for the Security Officer, stewards and club & stadium employees with an emphasis on the evacuation plan

I.04 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
TRAINING FACILITIES – AVAILABILITY	A	A
<p>The licence applicant must have training facilities available throughout the year. The licence applicant either:</p> <ol style="list-style-type: none"> a) owns the training facilities; or b) can provide a written contract with the owner of the training facilities. This contract must guarantee the use of the training facilities for the license season, by all teams of the license applicant. 		
<h4>DOCUMENTS TO SUBMIT</h4> <ol style="list-style-type: none"> 1. Training Facilities Ownership documents or Contract with the Training Facilities' owners 2. Photos of the ground and the facilities 		

I.05 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
STADIUM – SAFETY	B	B
<p>In accordance with the national law, provisions for safety shall be made. If no such law exists, the licensor shall define and implement at least the following provisions:</p> <ul style="list-style-type: none"> a) all parts of the stadium and its stands, including entrances, exits, stairways, doors, passages, roofs, all public and private areas and rooms, etc. must comply with the safety standards; b) all public passages and stairways in the spectator areas must be painted in a bright colour (e.g. yellow), as must all gates leading from the spectator areas into the playing area, and all exit doors and gates leading out of the stadium; c) all public passages, corridors, stairs, doors, gates, etc. Shall be kept free of any obstructions that could impede the free flow of spectators during an event; d) all exit doors and gates in the stadium, and all gates leading from the spectator areas into the playing area, must open outwards away from the spectators, and must remain unlocked while spectators are in the stadium. Each and every such door and gate must be attended at all times by a specially appointed steward, to guard against abuse and ensure immediate escape routes in the event of any emergency evacuation. In order to prevent illegal entry or intrusion, these doors and gates may be fitted with a locking device, which may be operated simply and quickly by anyone from within. Under no circumstances must they be locked with a key during the time that spectators are in the stadium; e) in order to protect those on the field or in other parts of the stadium from lightning strikes, the stadium should be equipped with the appropriate safety devices; f) it is essential that event holders and stadium safety/security authorities are capable of communicating with spectators inside and outside the stadium by means of a sufficiently powerful and reliable public address system (loudspeakers) and/or by a scoreboard and/or a video screen; g) a safety and security strategy covering all aspects of the organisation of a football match, such as ticket distribution system, screening of spectators, segregation strategy, crowd dispersal strategy, medical service, measures taken in case of fire, loss of power supply, or other emergency. 		
<p>DOCUMENTS TO SUBMIT</p> <ul style="list-style-type: none"> 1. Photos of the passageways, stairways, entrance and exit gates 		

<ol style="list-style-type: none"> 2. Details of the Appropriate Devices available at the stadium to protect people from lightning strikes 3. Safety and Security strategy
--

I.06 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
TRAINING FACILITIES FOR PLAYER DEVELOPMENT - MINIMUM INFRASTRUCTURE	B	B
<p>As a minimum, the infrastructure of the training facilities for player development must include :</p> <ol style="list-style-type: none"> a) outdoor training facilities; b) indoor training facilities; c) dressing rooms; d) medical room(s) or direct access to first aid at the training site. 		
<p>DOCUMENTS TO SUBMIT</p> <ol style="list-style-type: none"> 1. Training Facilities Ownership documents or Contract with the Training Facilities' owners 2. Photos of the ground and the facilities 3. Monthly Training Slots of each youth team 		

I.07 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
STADIUM – GROUND RULES	B	B
<p>Each stadium must have stadium ground rules and affix them to the stadium visible to the spectators. These rules must provide information on at least the following:</p> <ol style="list-style-type: none"> a) admission rights; b) abandonment or postponement of events; 		

<ul style="list-style-type: none"> c) description of prohibitions and penalties, such as entering the field of play, throwing objects, use of foul or abusive language, racist behaviour, etc.; d) restrictions with regard to smoking, alcohol, fireworks, banners, etc.; e) seating rules; f) causes for ejection from the ground; g) risk analysis specific to the stadium.
<p>DOCUMENTS TO SUBMIT</p> <ul style="list-style-type: none"> 1. Copy of the Ground Rules, conforming to the requirements of this criteria 2. Photos of the Ground Rules, affixed at the stadium

I.08 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
STADIUM – SPECTATOR WITH DISABILITIES	B	B
<p>Disabled spectators and accompanying persons must be accommodated safely and comfortably inside the stadium.</p> <ul style="list-style-type: none"> a) The Stadium must have dedicated access and seats for spectators with disabilities and their helpers. b) In addition, persons with disabilities must have dedicated sanitary facilities as well as refreshment and catering facilities in the vicinity of the sector where they are seated. 		
<p>DOCUMENTS TO SUBMIT</p> <p>Photos of the facilities available for Disabled Spectators</p>		

I.09 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
STADIUM – SIGNPOSTING AND DIRECTIONS	C	C
<p>1. All public direction signs inside and outside the stadium must be presented in internationally understandable pictographic language.</p> <p>2. Clear, comprehensive signposting must be provided at the stadium approaches and around, and throughout the stadium to point the way to the different sectors.</p> <p>3. Information on the tickets must correlate with the signpost information provided, both inside and outside the stadium. Tickets must clearly identify the location of the seats for which they have been issued.</p> <p>4. Colour coding of tickets will assist the entry process, and retained ticket stubs must contain information which will guide spectators once they are inside. Large-scale wall maps must be provided for the guidance of spectators.</p>		
<p>DOCUMENTS TO SUBMIT</p> <p>1. Photos of Room Signages</p> <p>2. Photos of Large-Scale maps with guidance</p>		

I.10 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
APPROVED STADIUMS FOR NATIONAL CLUB COMPETITIONS	Not Applicable	A
<p>1. The licence applicant must have a stadium available to play National Club Competitions, The licence applicant either:</p> <p>a) owns the stadium; or</p> <p>b) can provide a written contract with the owner of the stadium it will use. This contract must guarantee the use of the stadium for the National Club Competition matches for the coming season, for which the licence applicant qualifies in sporting terms.</p>		

2. The stadia must comply with all mandatory National 'A' criteria under the infrastructure category of the Indian Club Licensing Regulations in order to fulfil the requirements of this criteria
3. The stadium must be approved by the AIFF and located in the same city where the licensee is based. If the stadium is not located in the licensee's base city, a justifiable reason should be provided.

DOCUMENTS TO SUBMIT

1. Stadium Ownership documents or Contract with the Stadium owners, conforming to the requirements of this criteria.
2. Stadia Checklist

I.11 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
Field of play	A	A
FIELD OF PLAY <ol style="list-style-type: none"> a) The field of play must have the following dimensions: <ol style="list-style-type: none"> i. Length: minimum 100m ~ maximum 110m ii. Width: minimum 64m ~ maximum 75m b) The field of play must be smooth and level. c) It must be equipped with a drainage system so that it cannot become unplayable due to flooding. GOALS AND SPARE GOALS <ol style="list-style-type: none"> a) Goalposts and crossbars must be made out of aluminium or similar material and must be round or elliptical. Moreover, they must be in compliance with the 		

<p>Laws of the Game as promulgated by the International Football Association Board (IFAB) which means, in particular, that:</p> <ul style="list-style-type: none"> i. The distance between the posts must be 7.32m; ii. The distance from the lower edge of the crossbar to the ground must be 2.44m; iii. The goalposts and crossbars must be white; iv. They must not pose any danger to players. <p>b) A spare goal, which can be easily installed if the circumstances so require, must be available within the Stadia</p>	
<p>DOCUMENTS TO SUBMIT</p> <ul style="list-style-type: none"> 1. Photos of the Field of Play 2. Photos of the Goalposts 3. Photos of the Spare Goalpost 	

I.12 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
FLOODLIGHTS	B	B
<p>a) The Stadia must be equipped with a floodlighting system maintaining the following minimum average of 1200 lux.</p> <p>b) In order to ensure that the Match can proceed in the event of a power failure, an independent back-up power supply system which is able to provide the full equivalent light intensity values instantaneously and without interruption must be provided.</p>		
<p>DOCUMENTS TO SUBMIT</p> <p>FLOODLIGHT CERTIFICATE and/or report, measured/issued within the past 12 months from the date of document submission</p>		

I.13 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
BENCHES	A	A
<p>a) The Stadia must be equipped with two covered benches at pitch level for the hosting club and the visiting club, each with seating room for at least fifteen (15) people and positioned at least five metres from the touchline.</p> <p>b) The Stadia must be equipped with one covered bench at pitch level for Fourth Official with seating room and table for at least two (2) people.</p>		
<p>DOCUMENTS TO SUBMIT</p> <p>Photos of the Benches</p>		

I.14 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
TEAM'S DRESSING ROOMS	A	A
<p>a) The Stadia must have a minimum of two (2) dressing rooms.</p> <p>b) Each dressing room must be equipped with a minimum of:</p> <ul style="list-style-type: none"> i. four showers and four individual seated toilets ii. seating room for at least thirty (30) persons together with thirty (30) chairs/seats iii. one massage table iv. one tactical board with marker pens and 'eraser' v. one refrigerator 		

<p>c) Team's dressing room must be air-conditioned.</p> <p>d) The Stadia must guarantee direct, private and protected access for the teams from their dressing rooms to the playing area and ensure their safe arrival at/departure from the Stadia. Access paths for teams can only be shared by the AIFF Delegation.</p>
<p>DOCUMENTS TO SUBMIT</p> <p>Photos of the Team's Dressing Rooms</p>

I.15 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
REFEREE'S DRESSING ROOMS	A	A
<p>a) The Stadia must be equipped with a dressing-room for the Referees with a minimum of:</p> <ul style="list-style-type: none"> i. One shower and one individual seated toilet ii. seating room for at least five (5) persons iii. one table and five (5) chairs iv. one refrigerator <p>b) The referee's dressing room must be air-conditioned.</p> <p>c) The Stadia must guarantee direct, private and protected access for the Referees from their dressing rooms to the playing area and ensure their safe arrival at/departure from the Stadia. Access paths for referees' room can only be shared by the AIFF Delegation.</p>		
<p>DOCUMENTS TO SUBMIT</p> <p>Photos of the Referees' Dressing Room</p>		

I.16 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
Rooms for Match Operations	A	B
<p>a) The Stadia must be equipped with the following rooms :</p> <ul style="list-style-type: none"> i. A room for AIFF Delegation including AIFF match commissioners with seating room for at least five (5) persons (one table and five chairs); ii. A room for the ball boys and flag bearers with nearby toilet facilities. Room to accommodate at least twenty (20) persons; <p>b) Rooms for the AIFF Delegation must be equipped with the following minimum requirement:</p> <ul style="list-style-type: none"> i. Wireless broadband internet connections; ii. IDD lines for one telephone and one fax machine and its consumables such as but not limited to paper, toner and cartridges; iii. One (1) desktop or laptop with the following specifications (minimum): Dual Core, 2.6 Ghz 2 GB RAM, connected to the Internet, connected to a printer, Windows Vista, Microsoft Office 2007 and above, Adobe Reader version 9.0. Operating languages for the software (s) must be in English; iv. One (1) printer and its consumables such as but not limited to paper, toner and cartridges; v. One (1) medium duty photocopy machine with sorting facilities and its consumables such as but not limited to paper, toner and cartridges. <p>c) The AIFF Delegation's room must be located nearby, and with easy access to the team and referee's dressing rooms.</p> <p>d) The Stadia must guarantee that all the rooms are in a protected area from the public and Media.</p>		
<p>DOCUMENTS TO SUBMIT</p> <p>Photos of the Rooms</p>		

I.17 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
MATCH OFFICIALS' SEATING AREA	A	A
<p>a) The Stadia must have a covered area, with a minimum of three (3) seats, dedicated for AIFF match commissioner and AIFF referee instructor which is in a protected area from the public and Media.</p> <p>b) The match officials' seating area must be located centrally, as close to the halfway line as possible, between the two penalty areas, and with easy access to the team and referee's dressing rooms.</p> <p>c) The match official's seating area must be equipped with the following:</p> <ul style="list-style-type: none"> i. Tables and chairs ii. A television monitor to receive live feed of the Match iii. Two (2) power sockets iv. Wireless broadband internet connection 		
<p>DOCUMENTS TO SUBMIT</p> <p>Photos of Seating Area</p>		

I.18 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
MEDIA CENTRE	B	B
<p>a) At least one air-conditioned room (100m²) must be provided for Media representatives equipped with desks and access to communication facilities.</p> <p>b) The media centre must be located on the same side as the media tribune, press conference room and mixed zone area.</p>		

<p>c) The room must be equipped with the following:</p> <ul style="list-style-type: none"> i. Tables, chairs and internet connection for 70 persons ii. One (1) photocopy machine with all its consumables iii. One (1) fax machine with all its consumables iv. Pigeon Holes for Media representatives and the Host Broadcaster v. Information services, catering and transport office
<p>DOCUMENTS TO SUBMIT</p> <p>Photos of the Media Centre</p>

I.19 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
MEDIA TRIBUNE	B	B
<p>a) The Stadia must have a media tribune for Media representatives that meets the following requirements:</p> <ul style="list-style-type: none"> i. All area of the media tribune must be covered ii. 20 seats without desks iii. 50 seats with desks. These seats must be equipped with a power supply and internet connection. The desks must be big enough to accommodate a laptop computer and a note pad. <p>b) The media tribune must be located in a central position in the grandstand and must be on the same side as the media centre, press conference room and mixed zone.</p> <p>c) There must be an exclusive access path for the Media from the media tribune to the press conference room and the media centre.</p>		
<p>DOCUMENTS TO SUBMIT</p> <p>Photos of the Media Tribune</p>		

I.20 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
PRESS CONFERENCE ROOM	A	B
<p>a) The Stadia must have one air-conditioned press conference room which fulfill the following requirements:</p> <ul style="list-style-type: none"> i. A desk and chairs to accommodate at least five (5) persons ii. A podium iii. A camera platform measuring 0.5m in height, 6m in width and 2m in depth and power extension lines for ENG cameras iv. A split box v. Sound system with more than six sound outputs vi. Chairs arranged in classroom seating style to accommodate at least 40 persons. <p>b) The press conference must be located on the same side as the media centre, media tribune and mixed zone.</p> <p>c) There must be an exclusive access path for the Media from/to the press conference room to/from the media tribune and media centre.</p>		
<p>DOCUMENTS TO SUBMIT</p> <p>Photos of the Press Conference Room</p>		

I.21 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
MIXED ZONES	B	B
<p>a) The Stadia must allocate an area for the mixed zone. This area must be well-lit and must be the area which is on the way to/from the dressing rooms and the team transport area.</p>		

b) The mixed zone must be secure and must be accessible only to coaches, players and representatives of the Media.

DOCUMENTS TO SUBMIT

Photos of the Mixed Zone

I.22 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
CAMERA POSITIONS	B	B
<p>a) One main camera platform must be provided in the grandstand. It must be centrally situated and at a height above the pitch which guarantees optimum picture quality.</p> <p>b) The main position must be exactly in line with the halfway line and be at a height which forms an angle of 15-20 degrees from the horizontal plane to the centre plan.</p> <p>c) The platform for the main camera must be at least 12m² in dimension.</p> <p>d) In addition to the main camera position, offside camera positions level with each penalty area must be allocated.</p> <p>e) Camera positions for goal and reverse camera positions must be identified and reserved.</p>		
<p>DOCUMENTS TO SUBMIT</p> <p>Photos of the Camera Positions</p>		

I.23 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
TV COMMENTARY POSITIONS	B	B
<p>a) The Stadia must have a minimum of two (2) fully-enclosed and air-conditioned rooms which have unobstructed views of the entire pitch.</p> <p>b) The commentary positions must be located on the same side as the main camera positions and must be at least 5m in width at the front by 3m depth by 2.5m in height for an enclosed position.</p> <p>c) Each commentary position requires minimum two (2x) power jacks and two (2x) phone jacks which should be connectable to IDD/ISDN. Commentary positions should have facility to patch video from the OB van to the position, and to patch audio from commentary positions to OB van.</p> <p>d) There must be main and back-up power supply to the commentary positions and compound.</p> <p>e) Each commentary positions must have at least three (3) seats.</p>		
DOCUMENTS TO SUBMIT Photos of the Commentary Rooms		

I.24 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
OB VAN	A	B
<p>a) The Stadia must have an OB van area meeting the following requirement:</p>		

Location	Surface dimensions
Located on the same side of the Stadia as the main camera	At least 600m ²

b) Stadia should supply access to the main back-up power for the OB compound as required by the host broadcaster.

c) The area must be appropriate for the Host Broadcaster's and Media Rights Licensee's multilateral and unilateral television and radio broadcast operations including up/down-linking to domestic and international satellites and easy access for large vehicles.

d) Adequate office space in the broadcast compound at each Venue for Host Broadcaster's technical, administrative and production offices and rooms with necessary air conditioning and/or heating.

e) Security must be provided at all times for all television broadcast areas.

DOCUMENTS TO SUBMIT

Photos of

1. Parking Area for OB Van
2. Office Space for Broadcasters

I.25 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
PARKING AREA	B	B
<p>a) The Stadia must provide a minimum of twenty (20) parking places for exclusive use by AIFF, the Host Broadcaster, and Media Rights Licensees. Such parking spaces shall be of adequate size to accommodate the technical vehicles of the Host Broadcaster and Media Rights Licensees.</p> <p>b) All parking spaces for the Host Broadcaster shall be designated in preferential locations adjacent to, or as close as possible to, the Host Broadcaster working areas and shall provide direct access to such areas.</p>		

c) At least one-third (1/3) of such parking spaces shall be situated in close proximity to the Stadium entrances so as to facilitate the loading and unloading of unilateral equipment. Where the physical configuration of any stadium does not allow for all such parking spaces to be situated, the LOC shall designate a dedicated unilateral equipment and personnel drop-off point for Media Rights Licensees, such drop-off to be situated as close as possible to stadium entrances.

d) The Stadia must also provide parking space for a minimum of two (2) buses and ten (10) cars for teams and officials

DOCUMENTS TO SUBMIT

Photos of Parking Area

I.26 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
FIRST AID & TREATMENT FACILITY FOR PLAYERS & OFFICIALS	A	A
<p>a) An emergency medical room located in close proximity to player's dressing room and the field of play, fully equipped with emergency medical supplies and supported by Medical Officer and trained medical staff in Emergency Medicine must be provided. Facilities must include the following:</p> <ul style="list-style-type: none"> i. Oxygen with appropriate masks/oral airway ii. Splints (Spinal injuries) iii. Stretchers iv. Suction machine v. I/V drip sets with emergency injections and medication vi. Minor surgery supplies and equipment vii. Automated External Defibrillator <p>b) Parking spaces within the Stadia must be identified for ambulances with designated drivers equipped with oxygen, masks, defibrillator, I/V drip</p>		

sets, emergency medicaments and trained medical staff, which shall be provided by the hosting club at its own expenses.

DOCUMENTS TO SUBMIT

Photos of

1. Medical Room for Players and Officials
2. Parking Area for Ambulances

I.27 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
DOPING CONTROL ROOM	A	A
<p>a) The Stadia must be equipped with a dedicated air-conditioned doping control room that is located near the team dressing rooms and is inaccessible to the public and the Media.</p> <p>b) The room must be at least 20m² and comprise of a waiting room, testing room and toilet area with attached bathroom, all adjoining.</p> <p>c) The waiting room forms part of or is immediately adjacent to the testing room (a partition dividing the two areas is also acceptable). It must contain sufficient seating for eight people, a television, and a refrigerator equipped with non-alcoholic drinks in sealed mineral water bottles and canned juices.</p> <p>d) The testing room must, at least, contain one table, four chairs, a sink with running water, a lockable cabinet and a toilet.</p> <p>e) The toilet area must be within the testing room or immediately next to it and with direct private access to the testing room. It must contain a seated toilet as well as a sink with running water.</p>		
<h4>DOCUMENTS TO SUBMIT</h4> <p>Photos of the Doping Control Room</p>		

I.28 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
VIP & HOSPITALITY AREA	A	B
<p>a) The Stadia must be equipped with at least 50 number of VIP seats have a single exclusive hospitality area (200m²).</p> <p>b) The VIP seats must be situated in the grandstand and as close to the halfway line as possible, between the two penalty areas.</p>		
<p>DOCUMENTS TO SUBMIT</p> <p>Photos of the VIP & Hospitality Area</p>		

I.29 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
CONTROL ROOM	A	B
<p>a) The Stadia must have a control room with monitors for the TV surveillance system ensuring an overall view of the inside of the Stadia as well as equipped with communication facilities.</p> <p>b) A control room posts for the public address announcers, the video information board (if any) and the police, fire and medical services should be all located in or immediate adjacent to the Stadia control room.</p>		
<p><u>Public Address System</u></p> <p>a) The Stadia must be equipped with a public address system including a giant screen and loudspeakers with high quality which ensures the messages can be delivered to the public areas inside and outside the Stadia.</p> <p>b) The public address system must not be vulnerable to failure of the main power supply.</p>		
<p>DOCUMENTS TO SUBMIT</p> <p>Photos of the Control Room</p>		

I.30 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
STANDS & SPECTATOR FACILITY	A	B
<p>a) Each stand within the Stadia must be capable of being divided into separate sectors.</p> <p>b) Minimum of 5000 seats for spectators. It must be individual, fixed (eg. to the floor), separated from one another, shaped, numbered, made of an unbreakable and non-flammable material and have a backrest of a minimum height of 30cm when measured from the seat.</p> <p>c) The use of temporary stands is prohibited.</p> <p>d) At least eight (8) percent of the total Stadia seating capacity must be available exclusively for visiting supporters in a segregated area of the Stadia.</p> <p>e) Refreshment Facility for Spectators</p>		
<p>DOCUMENTS TO SUBMIT</p> <p>Photos of the Stands and Refreshment Facilities</p>		

I.31 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
FIRST AID FACILITIES FOR SPECTATORS	A	B
<p>a) Fully-equipped first-aid facilities approved by the competent local authorities must be made available for spectators in each sector of the Stadia.</p>		

b) These facilities must be clearly identified and access to them must be clearly signposted

DOCUMENTS TO SUBMIT

Photos of the First Aid Rooms

I.32 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
EMERGENCY LIGHTING SYSTEM	B	B
For the purpose of ensuring safety and guiding spectators, The Stadia must be equipped with an emergency lighting system approved by the competent local authorities for use in the event of a general lighting failure in all parts of the Stadia to which the public has access, including all exit and evacuation routes.		
DOCUMENTS TO SUBMIT Details of the Emergency Lighting System with approval of the competent local authority		

I.33 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
SANITARY FACILITIES FOR SPECTATORS	B	B
Seated toilets for all spectators of both sexes, as well as urinals, must be made available in each sector of the Stadia, with a ratio of one seated toilet per 200 spectators and one urinal per 125 spectators.		
DOCUMENTS TO SUBMIT 1. Declaration by the Stadium Authorities on the no. of Urinals and Seated Toilets available for both Male and Female in each stand 2. Photos of the Sanitary Facilities		

Article 16 : PERSONNEL AND ADMINISTRATIVE CRITERIA

1. Objectives

The objectives of the personnel and administrative criteria are that:

- a) licence applicants are managed in a professional manner;
- b) licence applicants have well-educated, qualified and skilled specialists with know-how and experience;
- c) the players of the first and other teams are trained by qualified coaches and supported by the necessary staff.

2. Criteria

P.01 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
CLUB SECRETARIAT	A	A
1. The licence applicant must have available office space to run its administration. 2. The office(s) shall be sufficiently spacious with the required minimum infrastructure including phone, fax and email. 3. The licence applicant must have appointed sufficient number of skilled secretarial staff according to its needs to run its daily business. It must also ensure that its office is open to communicate with the licensor and the public.		
DOCUMENTS TO SUBMIT 1. Office Space ownership documents or Contract with the Office Space owners 2. Photos of the Office Space 3. List of Office Administration staff with their Designation 4. Office Administration Staff contracts / appointment letters with Job Description		

P.02 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
GENERAL MANAGER	A	A
<p>1. The licence applicant must have appointed a General Manager being responsible for running its daily business (operative matters).</p> <p>2. The appointment must have been done by the appropriate body of the licence applicant.</p>		
<p>DOCUMENTS TO SUBMIT</p> <p>1. Contract / Appointment Letter</p> <p>2. Job Description</p> <p>3. CV / Resume</p>		

P.03 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
FINANCE OFFICER	A	A
<p>1. The licence applicant must have appointed a Finance Officer being responsible for its financial matters.</p> <p>2. The Finance Officer must hold as a minimum of one of the following qualifications:</p> <p>a) A diploma from Institute of Chartered Accountants of India; or</p> <p>b) B Com. (Hons.) degree ; or</p> <p>c) a “recognition of competence” issued by the licensor based on practical experience in financial matters of at least 3 years.</p>		
<p>DOCUMENTS TO SUBMIT</p> <p>1. Contract / Appointment Letter</p> <p>2. Job Description</p> <p>3. CV / Resume</p> <p>4. Certificate / Degree</p> <p>5. Recognition of Competence (If Any)</p>		

P.04 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
SECURITY OFFICER	A	A
<p>1. The licence applicant must have appointed a Security Officer being responsible for safety and security matters.</p> <p>2. The Security Officer must hold as a minimum of one of the following qualifications:</p> <p>a) a certificate as policeman or security person according to national law, or;</p> <p>b) a safety and security diploma based on a specific course issued by a state recognised organisation, or;</p> <p>c) a “recognition of competence” approved by the AIFF, which is based on the participation in specific safety and security course and at least one (1) year experience in such matters.</p>		
<p>DOCUMENTS TO SUBMIT</p> <p>1. Contract / Appointment Letter</p> <p>2. Job Description</p> <p>3. CV / Resume</p> <p>4. Certificate / Degree / ID Card (e.g Police, Army)</p> <p>5. Recognition of Competence (If Any)</p>		

P.05 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
MEDIA OFFICER	A	A
<p>1. The licence applicant must have appointed a Media Officer being responsible for media matters.</p> <p>2. The Media Officer must hold as a minimum one of the following qualifications:</p> <p>a) diploma in journalism;</p> <p>b) a “recognition of competence” approved by the AIFF, which requires at least one (1) year experience in such matters.</p>		
<p>DOCUMENTS TO SUBMIT</p> <p>1. Contract / Appointment Letter</p>		

<ol style="list-style-type: none"> 2. Job Description 3. CV / Resume 4. Certificate / Degree 5. Recognition of Competence (If Any)
--

P.06 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
MEDICAL DOCTOR	A	A
<ol style="list-style-type: none"> 1. The licence applicant must have appointed at least one doctor who is responsible for medical support during matches and training as well as for doping prevention. 2. The medical doctor must have a valid medical license to practice medicine in India 		
DOCUMENTS TO SUBMIT <ol style="list-style-type: none"> 1. Contract / Appointment Letter 2. Job Description 3. CV / Resume 4. Certificate / Degree 5. Valid License 		

P.07 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
PHYSIOTHERAPISTS	A	A
<ol style="list-style-type: none"> 1. The licence applicant must have appointed at least two (2) physiotherapists being responsible for medical treatment and massages for the first team and youth teams during trainings and matches. 2. The physiotherapists must have a degree in Physiotherapy (minimum of 3 year program). 3. In cases where an applicant has proven extensive experience as a physiotherapist at a first team football level but does not have the required qualifications (as 		

mentioned in the above point), then the applicant maybe appointed subject to the license applicant submitting the candidate's detailed resume for approval, to AIFF.

DOCUMENTS TO SUBMIT

1. Contract / Appointment Letter
2. Job Description
3. CV / Resume
4. Certificate / Degree

P.08 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
FIRST TEAM HEAD COACH	A	A
<p>1. The licence applicant must appoint a Head Coach responsible for all football technical matters of the first team.</p> <p>2. The Head Coach must:</p> <ol style="list-style-type: none"> a) hold at least the AFC 'A' Coaching Certificate or its equivalence, recognised and approved by AFC; b) hold a Recognition of Coaching Competence (RECC) issued by AFC in compliance with the RECC regulations for cases where the Head Coach of the first team does not have the required certification as defined under (2.a) above or; c) already have started the required education course, recognized by AFC, to achieve the required diploma as defined under (2.a) above. <p>3. The Head Coach must be duly registered with the AIFF and undertaken by the appropriate body of the licence applicant.</p>		
<h4>DOCUMENTS TO SUBMIT</h4> <ol style="list-style-type: none"> 1. Contract / Appointment Letter 2. Job Description 3. CV / Resume 4. Certificate 5. RECC Certificate and/or proof of ongoing course as defined under (2.c) of this criteria 		

P.09 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
ASSISTANT COACH OF FIRST TEAM	A	A
<p>1. The licence applicant must appoint an Assistant Coach assisting the Head Coach in all football technical matters of the first team and additionally he may coach the reserve/developmental squads in the club.</p> <p>2. The Assistant Coach of First team must:</p> <p>(i) <u>For AFC Club Competition</u></p> <p>a) hold at least the AFC ‘A’ Coaching Certificate or its equivalence, recognised and approved by AFC;</p> <p>b) hold a Recognition of Coaching Competence (RECC) issued by AFC in compliance with the RECC regulations for cases where the Assistant Coach of the first team does not have the required certification as defined under (2.i.a) above or;</p> <p>c) already have started the required education course, recognized by AFC, to achieve the required diploma as defined under (2.i.a) above.</p> <p>(ii) <u>For National Club competitions and AFC Cup</u></p> <p>a) hold at least the AFC ‘B’ Coaching Certificate or its equivalence recognised and approved by AFC;</p> <p>b) hold a Recognition of Coaching Competence (RECC) issued by AFC in compliance with the RECC regulations for cases where the Assistant Coach of the first team does not have the required certification as defined under (2.ii.a) above or;</p> <p>c) already have started the required education course, recognized by AFC, to achieve the required diploma as defined under (2.ii.a) above.</p>		

3. The Assistant Coach must be duly registered with the AIFF and undertaken by the appropriate body of the licence applicant.

DOCUMENTS TO SUBMIT

1. Contract / Appointment Letter
2. Job Description
3. CV / Resume
4. Certificate
5. RECC Certificate and/or proof of ongoing course as defined under (2.c) of this criteria

P.10 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
HEAD OF YOUTH DEVELOPMENT	A	A
<p>1. The licence applicant must appoint a Head of Youth Development (HYD) responsible for managing and implementing all aspects of youth development matters including the Youth Development Programme (YDP).</p> <p>2. The Head of the Youth Development must:</p> <ol style="list-style-type: none"> a) hold at least the AFC ‘A’ Coaching Certificate or its equivalence recognised and approved by AFC; b) hold a Recognition of Coaching Competence (RECC) issued by AFC in compliance with the RECC regulations for cases where the Head of Youth Development does not have the required certification as defined under (2.a) above or; c) already have started the required education course, recognized by AFC, to achieve the required diploma as defined under (2.a) above. d) have specific youth coaching experience and/or supplementary certification/qualification related to coaching and managing young players; e) have strong management and administration skills to ensure the efficient implementation of the programme, activities, roles and duties in collaboration with other relevant personnel. 		

3. The HYD must be duly registered with the AIFF and undertaken by the appropriate body of the licence applicant.

DOCUMENTS TO SUBMIT

1. Contract / Appointment Letter
2. Job Description
3. CV / Resume
4. Certificate
5. RECC Certificate and/or proof of ongoing course as defined under (2.c) of this criteria

P.11 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
YOUTH COACHES	A	A
<p>1. The Licence applicant must have appointed atleast 3 Youth Coaches responsible for all football matters for each youth squad.</p> <p>2. At least one (1) Youth Coach must:</p> <p>a) hold at least AFC ‘B’ Coaching certificate or its equivalence recognised and approved by AFC;</p> <p>b) hold a Recognition of Coaching Competence (RECC) issued by AFC in compliance with the RECC regulations for cases where the Youth Coach does not have the required certification as defined under (2.a) above or;</p> <p>c) already have started the required education course, recognized by AFC, to achieve the required diploma as defined under (2.a) above.</p> <p>d) have specific youth coaching experience and/or supplementary certification/qualification related to coaching and managing young players;</p> <p>e) have strong competencies to ensure the efficient implementation of the technical programme to develop elite youth players in collaboration with other relevant personnel.</p>		

3. The other youth coaches must hold minimum AFC 'C' Coaching certificate or its equivalence recognised and approved by AFC.
4. The Youth Coaches must be duly registered with the AIFF and undertaken by the appropriate body of the licence applicant.

DOCUMENTS TO SUBMIT

1. Contract / Appointment Letter
2. Job Description
3. CV / Resume
4. Certificate
5. RECC Certificate and/or proof of ongoing course as defined under (2.c) of this criteria

P.12 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
SAFETY AND SECURITY ORGANISATION - STEWARDING	A	A
<p>1. The licence applicant must have engaged qualified stewards to ensure safety and security at home matches. For this purpose, it must:</p> <ol style="list-style-type: none"> a) employ the stewards; or b) conclude a written contract with the stadium owner providing the stewards; or an external security company providing stewards. 		
<h4>DOCUMENTS TO SUBMIT</h4> <ol style="list-style-type: none"> 1. Contract / Appointment Letter 2. Job Description 3. CV / Resume / Company Profile 4. Valid Registration Certificate 		

P.13 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
RIGHTS, RESPONSIBILITIES AND DUTIES	A	A
The rights, responsibilities and duties of the license applicant's staff members described in P.01 to P.12 must be defined in writing.		
DOCUMENTS TO SUBMIT		
Rights, responsibilities and duties of the Staff Members described in P.01 to P.12		

P.14 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
DUTY OF REPLACEMENT DURING THE LICENSING SEASON	A	A
<p>1. If a function defined in criteria P.01 to P.12 becomes vacant during the licensing season, the licensee must ensure that, within a period of a maximum of sixty (60) days, the function is taken over by someone who holds the required qualification.</p> <p>2. In the event that a function becomes vacant due to illness or accident, the licensor may grant an extension to the sixty (60) day period only if reasonably satisfied that the person concerned is still medically unfit to resume duties.</p> <p>3. The occurrence of vacancy and replacement must be notified to the licensor within seven (7) working days of the respective event.</p>		
DOCUMENTS TO SUBMIT		
Declaration stating the adherence of all the points mentioned in this criteria		

P.15 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
DUTY TO NOTIFY SIGNIFICANT CHANGES	A	A
Any event occurring after the submission of the licensing documentation to the licensor representing a significant change compared to the information previously submitted and related to criteria P.01 to P.13, must be notified to the licensor within seven (7) working days of the event.		
DOCUMENTS TO SUBMIT Declaration stating the adherence of all the points mentioned in this criteria		

P.16 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
LEGAL ADVISOR	C	C
1. It is recommended that the licence applicant appoint a legal advisor (full time or part time) who is responsible to handle all legal matters in the licence applicant's activities. 2. The legal advisor shall have the necessary legal qualifications.		
DOCUMENTS TO SUBMIT 1. Contract / Appointment Letter 2. Job Description 3. CV / Resume 4. Certificate / License		

P.17 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
CLUB TECHNICAL DIRECTOR	C	C
<p>1. It is recommended that the License applicant employ a full time or part time Club Technical Director.</p> <p>2. He should have at least AFC ‘A’ Coaching certificate or its equivalence recognised and approved by AFC and supplementary qualities like an extensive playing and work experience at the professional club level, or have been a long serving dedicated member of the club as a player, coach, manager or advisor.</p> <p>3. He must have strong management skills, visionary and lead the technical development of the club.</p> <p>4. He shall be responsible for but not limited to the following:</p> <ul style="list-style-type: none"> a) establish and/or implement Club Philosophy; b) establish Youth and Player Development Structures and Programmes; c) ensure technical standards are maintained and enhanced; d) monitor and evaluate all technical and developmental programmes; e) talent scouting; f) management of Club’s Youth Academies; g) recruitment and management of coaches and talent scouts; h) management of match analysis processes. 		
<p>DOCUMENTS TO SUBMIT</p> <ul style="list-style-type: none"> 1. Contract / Appointment Letter 2. Job Description 3. CV / Resume 4. Certificate 		

P.18 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
FIRST TEAM GOALKEEPER COACH	C	C
<p>1. It is recommended that the license applicant employ a full time or part time qualified Goalkeeper Coach for the first team.</p> <p>2. He should have at least AFC Goalkeeping Level 1 Coaching certificate or its equivalence recognised and approved by AFC</p>		
<p>DOCUMENTS TO SUBMIT</p> <ol style="list-style-type: none"> 1. Contract / Appointment Letter 2. Job Description 3. CV / Resume 4. Certificate 		

P.19 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
FIRST TEAM FITNESS COACH	C	C
<p>1. It is recommended that the license applicant employ a full time or part time qualified Fitness Coach for the first team.</p> <p>2. He should have at least AFC 'B' Coaching certificate or its equivalence recognised and approved by AFC</p>		
<p>DOCUMENTS TO SUBMIT</p> <ol style="list-style-type: none"> 1. Contract / Appointment Letter 2. Job Description 3. CV / Resume 4. Certificate 		

P.20 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
MARKETING OFFICER	N.A	B
<p>The license applicant should have in its organizational structure, the role of a Marketing Officer that could be a full time employee or an external company appointed by the license applicant.</p> <p>The candidate will be identifying possible commercial revenue opportunities for the Club, working closely with those related for the Finance and Media/PR activities of the Club.</p> <p>The main responsibilities of the Commercial / Marketing Officer are to:</p> <ul style="list-style-type: none"> - Develop commercial revenue plans; - Identify potential commercial sponsors and building relations with them; - Manage relations with commercial sponsors; - Manage the merchandising revenues of the Club. - Event management; - Management of stadium related commercial activities. <p>The main duties of that role would also be to comply with all sponsorship requirements and commitments. The roles and responsibilities of the person fulfilling this position must be set out in a job description.</p>		
<p>DOCUMENTS TO SUBMIT</p> <ol style="list-style-type: none"> 1. Contract / Appointment Letter 2. Job Description 3. CV / Resume / Company Profile 4. Certificate 5. Marketing Plan for the upcoming season 		

Article 17 : LEGAL CRITERIA

1. Introduction

The below are the minimum legal criteria to be fulfilled by licence applicants.

2. Criteria

L.01 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
DECLARATION IN RESPECT OF THE PARTICIPATION IN AFC and NATIONAL CLUB COMPETITIONS	A	A
<p>1. The licence applicant must submit a legally-valid declaration which confirms that:</p> <ul style="list-style-type: none"> a) it recognises as legally-binding the statutes, rules and regulations and decisions of FIFA, the AFC, AIFF and, if it exists as a separate legal entity, of the national league; b) it recognises the exclusive jurisdiction of the Court of Arbitration for Sport (domiciled in Lausanne, Switzerland) for any dispute of international dimension and in particular involving FIFA and/or the AFC; c) it recognises the prohibition on recourse to ordinary courts under the FIFA and AFC Statutes; d) at national level, it will play in competitions that are recognised and endorsed by AIFF (e.g. I-League, Indian Super League, Super Cup); e) at international level, it will participate in competitions recognised and endorsed by the AFC and/or FIFA. To avoid any doubt, this provision does not relate to friendly matches; f) it undertakes to abide by and observe the provisions and conditions of the National Club Licensing Regulations; g) all submitted documents are complete and correct; h) it authorises the competent licensor to examine documents and seek information and, in the event of any appeal procedure, to seek information from any relevant public authority or private body according to national law; i) it acknowledges that the AFC reserves the right to execute compliance audit at national level reviewing the assessment process and the decision making; and j) it acknowledges that FIFA reserves the right to execute compliance audit at national level to review the assessment process and the decision making in case 		

<p>the AFC fails to implement and execute a compliance audit procedure at national level.</p> <p>2. This declaration must be executed by an authorised signatory no more than three (3) months prior to the corresponding deadline for its submission to the licensor.</p>
<p>DOCUMENTS TO SUBMIT</p> <p>Declaration as required in this criteria</p>

L.02 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
LEGAL DOCUMENTS	A	A
<p>1. The licence applicant must submit the following documents:</p> <p>a) a copy of its current company articles, constitution, statutes or similar-type governing document;</p> <p>b) an extract from a public register (e.g. trade register) which demonstrates that the licence applicant is a legal entity which contains the following information:</p> <ul style="list-style-type: none"> i) name; ii) address of headquarters; iii) legal form; iv) list of authorised signatories; v) type of signature (e.g. individual, collective). <p>c) Proof of due and valid registration and ownership or right to usage of all intellectual property (trademarks, copyright for logos and/or brand name). In the event that the license applicant is unable to furnish details of due and valid registration/ownership or any license agreement granting the license applicant the right to use such properties, the license applicant may also submit proof of application for securing the same which has been submitted to authorities and is pending before authorities.</p>		
<p>DOCUMENTS TO SUBMIT</p> <ul style="list-style-type: none"> • Certificate of Incorporation / Registration 		

- Articles of Association & Memorandum of Association / Constitution & Statutes
- Documents as proof of due and valid registration and ownership or right to usage of all intellectual property (trademarks, copyright for logos and/or brand name) pertaining to the logo (s) and/or brand name of the club, under which the football team participates in National and AFC club competitions. In the event that the license applicant is unable to furnish details of due and valid registration/ownership or any license agreement granting the license applicant the right to use such properties, the license applicant may also submit proof of application for securing the same which has been submitted to authorities and is pending before authorities.
- Declaration signed by an authorized signatory duly authorised by such number of shareholders/members who hold 51% or more of the shares and control of the License Applicant (applicable in case of a company), or control of the License Applicant (applicable in case of a trust, society or partnership) that the documents submitted for ICLS Criteria L.02 A are valid

L.03 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
OWNERSHIP AND CONTROL OF CLUBS	A	A
<p>1. The licence applicant must submit a legally-valid declaration outlining the ownership structure and control mechanism of the Club. Such declaration should ensure conformity with the conditions set out below.</p> <p>No natural or legal person involved in the management, administration and/or sporting performance of the club, either directly or indirectly:</p> <ul style="list-style-type: none"> a) holds or deals in the securities or shares that allows such person to exercise decisive influence in the activities of any other club participating in the same competition; b) holds a majority of the shareholders' voting rights of any other club participating in the same competition; c) has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of any other club participating in the same competition; 		

- d) is a shareholder and alone controls a majority of the shareholders' voting rights of any other club participating in the same competition pursuant to an agreement entered into with other shareholders of the club in question;
- e) is a member of any other club participating in the same competition;
- f) is involved in any capacity whatsoever in the management, administration and/or sporting performance of any other club participating in the same competition;
- g) has any power whatsoever over the management, administration and/or sporting performance of any other club participating in the same club competition.

2. These declarations must be executed by an authorised signatory no more than three (3) months prior to the corresponding deadline for its submission to the licensor.

DOCUMENTS TO SUBMIT

1. Declaration as required in this criteria
2. Latest valid list of Shareholders with shareholding pattern
3. Latest valid list of Executive / Board members with designations
4. Latest valid list of Authorised signatories with supporting documents
5. Declaration signed by an authorized signatory duly authorised by such number of shareholders/members who hold 51% or more of the shares and control of the License Applicant (applicable in case of a company), or control of the License Applicant (applicable in case of a trust, society or partnership) that the documents submitted for ICLS Criteria L.03 A are valid

L.04 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
WRITTEN CONTRACT WITH PROFESSIONAL PLAYERS	A	A
The professional players of the licence applicant must have a written contract with the licence applicant in accordance with the relevant provisions of the FIFA Regulations for the Status and Transfer of Players and shall incorporate all key provisions required by the national law and of FIFA, the AFC, and the AIFF.		
DOCUMENTS TO SUBMIT		
<ul style="list-style-type: none"> • Professional Contracts of all the Registered players of the First team • Valid Passport of all the Registered players of the First team 		

L.05 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
DISCIPLINARY CODE AND CODE OF CONDUCT FOR PLAYERS AND OFFICIALS	C	B
<p>1. It is recommended that the licence applicant establishes a legally valid code of conduct for players and officials in compliance with the national law, and the Statutes of FIFA, the AFC and the AIFF.</p> <p>2. The code of conduct should be supplemented by a legally-valid disciplinary regulation under which the infringement of the code of conduct, club rules, club regulations, and club decisions shall be prosecuted and sanctions may be applied.</p>		
<p>DOCUMENTS TO SUBMIT</p> <p>1. Disciplinary Code and Code of Conduct for Players and Officials of the Club 2. Information about the Code – Drafting Committee, Regulations referred (if any), date of enforcement (with minutes of the board meeting)</p>		

Article 18 : FINANCIAL CRITERIA

1. Introduction

The financial criteria relate to:

- a) historic financial information about a club's financial performance and position;
and
- b) future financial information about a club's future prospects.

To facilitate the implementation of the financial criteria, historic financial information may be prepared on the basis of *national accounting practice* requirements.

INFORMATION TO BE PREPARED BY THE LICENSE APPLICANT

INTRODUCTION

It is the responsibility of the Licensor to define the License Applicant/licensee according to the statutes and regulations of the AIFF and in accordance with the national law. It is the responsibility of the License Applicant to determine the reporting entity (or combination of entities) in respect of which financial information is required to be provided. In turn, the Licensor must assess whether, in respect of each License Applicant, the selected reporting entity is appropriate for club licensing purposes.

License Applicants must prepare annual financial statements based on the accounting standards required by local legislation for incorporated companies – IFRS (as applicable)

For the purpose of club licensing requirements, the audited annual financial statements must consist of:

- a) A balance sheet;
- b) A profit and loss account;
- c) A cash flow statement;
- d) Notes, comprising a summary of significant *accounting policies* and other explanatory notes; and
- e) A financial review by management.

National accounting practice, suitable as a basis for preparation of financial statements, shall contain certain underlying principles, including:

- Fair presentation and compliance with national accounting practice;
- Consistency of presentation;
- Going concern assumption, unless circumstances dictate otherwise;
- Accrual basis for accounting;
- Each material class of items shall be presented separately in the financial statements; and
- Assets and liabilities, and income and expenses, shall not be offset unless required or permitted by national accounting practice.

Each component of the annual financial statements shall be identified clearly. In addition, the following information shall be displayed prominently, and repeated where necessary within the financial statements, for a proper understanding of the information presented:

- a) The name (and legal form), domicile and business address of the reporting entity and any change in that information from the preceding statutory closing date;

- b) Whether the financial information covers the individual License Applicant or a group of entities or some other combination of entities and to describe the structure and composition of any such *group* or combination;
- c) The statutory closing date and the period covered by the financial information (for both current and comparative information); and
- d) The presentation currency.

The annual financial statements must be approved by management and this must be evidenced by way of a brief statement and signature on behalf of the executive body of the reporting entity.

MINIMUM REQUIREMENTS FOR THE CONTENT OF ANNUAL FINANCIAL STATEMENTS

Notwithstanding the requirements of national accounting practice or IFRS, the financial criteria do require License Applicants to present a specific minimum level of historic financial information to the Licensor. This manual sets out the minimum requirements for the content of annual financial information. Other than in respect of player accounting matters, this manual does not prescribe the basis for recognition and measurement of transactions and other events; as such matters are addressed by national accounting practice and/or IFRS.

If audited annual financial statements meet the minimum disclosure requirements and accounting principles defined by this manual, then no further supplementary information has to be provided to the Licensor, unless the Licensor requests otherwise.

SUPPLEMENTARY INFORMATION

If the minimum requirements for the content and accounting are not met in the audited annual financial statements, then the License Applicant must prepare supplementary information in order to meet the minimum information requirements. Together, the audited annual financial statements and the supplementary information comprise the annual financial information that is submitted to the Licensor.

The content and presentation of the supplementary information, if required at all, will vary between

License Applicants depending on the amount of information already disclosed in the separate audited annual financial statements. For example, the supplementary information document might simply include a certain disclosure note, or notes, not otherwise included in the audited financial statements.

For some License Applicants, the supplementary information document might be more extensive and might have to include a full balance sheet, profit and loss account, cash flow statement and associated notes if these are not required by the relevant national

law for incorporated companies or if, for example, there is a requirement for the License Applicant to restate figures as set out in the accounting requirements for player registration costs.

The supplementary information must be prepared on a basis of accounting, and accounting policies, consistent with the annual financial statements. Financial information must be extracted from sources consistent with those used for the preparation of the annual financial statements. Where appropriate, disclosures in the supplementary information must agree to, or reconcile to, the relevant disclosures in the annual financial statements.

BALANCE SHEET

The minimum requirements for the content in respect of balance sheet items at the statutory closing date (and comparative figures in respect of the prior statutory closing date) are stated below.

Current assets

- a) *Cash and cash equivalents*;
- b) Accounts receivable from player transfers;
- c) Accounts receivable from group entities and related parties(3);
- d) Accounts receivable - other;
- e) Inventories;

Noncurrent assets

- f) Tangible fixed assets(1);
- g) *Intangible assets* – players(1);
- h) Intangible assets – others(1);
- i) Investments (2);

Current liabilities

- j) Bank overdrafts and loans;
- k) Accounts payable relating to player transfers;
- l) accounts payable to group entities and related parties(3);
- m) Accounts payable - other;
- n) Tax liabilities;
- o) Short term provisions (4);

Noncurrent liabilities

- p) Bank and other loans
- q) Other long term liabilities;
- r) Tax liabilities;
- s) Long term provisions (4);

Net assets/liabilities

- t) Net assets/liabilities (5);

Equity

- u) Treasury shares;
- v) issued capital and reserves.(6)

Management may consider that line items (i) to (xxii) are best presented on the face of the balance sheet and the additional information (described below) in notes.

The minimum information requirements in respect of certain balance sheet items shall also include the following:

(1) In respect of each of tangible fixed assets and intangible assets, a reconciliation of the carrying amount at the beginning and end of the period, showing additions, disposals, revaluations, impairment, depreciation/*amortisation* and any other changes.

(2) Investments shall include investments in subsidiaries, jointly controlled entities and associates.

In respect of investments in subsidiaries, jointly controlled entities and associates, as a minimum, the following information must be disclosed for each investment:

- i. The name;
- ii. Country of incorporation or residence;
- iii. Type of business/operations of the entity;
- iv. Proportion of ownership interest;
- v. If different, proportion of voting power held; and
- vi. A description of the method used to account for the investments.

(3) Sub-classification of the total balance receivable to disclose separately amounts receivable from group entities and amounts receivable from other *related parties*; and, sub-classification of the total balance payable to disclose separately amounts payable to group entities and amounts payable to other related parties.

(4) For each class of provision, disclose the carrying amount at the beginning and end of the period, the amount utilised and any amount released, or credited, in the period.

(5) The net assets/liabilities figure, being the aggregate of total assets less total liabilities, is used to determine whether or not the License Applicant is in breach of indicator IND.03 as described in the section of definition of indicators in the regulations.

(6) Sub-classification of the total balance of issued capital and reserves to disclose separately share capital, share premium, other reserves and retained earnings.

PROFIT AND LOSS ACCOUNT

The minimum requirements for the content in respect of profit and loss account (sometimes referred to as an income and expenditure statement) items for the financial year (and comparative figures in respect of the prior financial year) are stated below.

Revenue

- a) Gate receipts;
- b) Sponsorship and advertising;
- c) Broadcasting rights;
- d) Commercial;
- e) Other operating income;

Expenses

- f) Cost of sales/materials;
- g) *Employee benefits* expense;
- h) Depreciation and amortization (1);
- i) Impairment of fixed assets (2);
- j) Other operating expenses.

Other

- l) profit/loss on disposal of assets (3);
- m) Finance costs;
- n) Tax expense;
- o) Profit or loss after taxation.

The minimum information requirements in respect of certain profit and loss account items also include the following:

- (1) Separate disclosure required of depreciation of tangible fixed assets, amortization of player registration costs and amortisation of other intangible assets.
- (2) Separate disclosure required of impairment of player registration costs and impairment of other tangible or intangible fixed assets.
- (3) Separate disclosure required of profit or loss from disposal of player registrations and profit or loss from disposal of other tangible or intangible fixed assets.

CASH FLOW STATEMENT

A cash flow statement, when used in conjunction with the rest of the financial statements, provides information that enables users to evaluate the changes in net assets/liabilities of an entity, its financial structure (including its liquidity and solvency) and its ability to manage the amounts and timing of cash flows in order to adapt to changing circumstances and opportunities.

The cash flow statement shall report cash flows for the financial year (and comparatives for the prior financial year) classified separately by operating, investing and financing activities, in a manner which management consider most appropriate.

The components of *cash and cash equivalents* shall be disclosed and there shall be presented a reconciliation of the amounts in the cash flow statement with the equivalent items reported in the balance sheet.

NOTES TO THE FINANCIAL STATEMENTS

Notes to the annual financial statements shall be presented in a systematic manner. Each item on the face of the balance sheet, profit and loss account and cash flow statement shall be cross-referenced to any related information in the notes. The minimum requirements for disclosure in notes are as follows:

a) Accounting policies

The basis of preparation of the financial statements and a summary of the significant accounting policies used.

b) Controlling party

When the reporting entity is controlled by another party, there must be disclosure of the *related party* relationship and the name of that party and, if different, that of the ultimate controlling party. If the controlling party or ultimate controlling party of the reporting entity is not known, that fact shall be disclosed. This information shall be disclosed irrespective of whether any transactions have taken place between the controlling parties and the reporting entity.

c) Related party transactions

If there have been transactions between related parties during the period, the reporting entity shall disclose the nature of the related party relationship, as well as information about the transactions during the period and outstanding balances at the period end, necessary for an understanding of the potential effect of the relationship on the financial statements.

At a minimum, disclosures must include:

- i. The amount of the transactions;
- ii. The amount of outstanding balances and:
 - Their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and
 - Details of any guarantees given or received;
- iii. Provisions for doubtful debts related to the amount of outstanding balances; and

iv. The expense recognized during the period in respect of bad or doubtful debts due from related parties.

d) Pledged assets and assets under reservation of title

Disclose the existence and amounts of restrictions on title, and property, plant and equipment pledged as security for liabilities or guarantees.

e) Contingent liabilities

Unless the possibility of any outflow in settlement is remote, the reporting entity shall disclose for each class of contingent liability at the statutory closing date a brief description of the nature of the contingent liability and, where practicable:

- i. an estimate of its financial effect;
- ii. An indication of the uncertainties relating to the amount or timing of any outflow; and
- iii. The possibility of any reimbursement.

f) Other disclosure

Any additional information or disclosure that is not presented on the face of the balance sheet, profit and loss statement or cash flow statement, but is relevant to an understanding of any of those statements and/or is required to meet the minimum financial information requirements.

FINANCIAL REVIEW BY MANAGEMENT

The annual financial statements must include a financial review or commentary by management (Sometimes referred to as a Directors' Report) that describes and explains the main features of the reporting entity's financial performance and financial position and the principal risks and uncertainties it faces.

The annual financial statements must also include the names of persons who were members of the executive or board of directors, and supervisory bodies of the reporting entity at any time during the year.

ACCOUNTING REQUIREMENTS FOR PLAYER REGISTRATION COSTS

Notwithstanding that each License Applicant has to prepare audited annual financial statements under its own national accounting practice for incorporated companies or IFRS, the manual does include a specific accounting requirement in relation to player registration costs carried as intangible fixed assets.

Player transfers are a particular feature of the football industry. The accounting treatment adopted by License Applicants in respect of player registration costs can have a significant impact on the reported financial results and financial position.

Therefore, AFC considers that certain minimum accounting requirements must be applied by License Applicants for the purpose of club licensing and to have a common approach within the Asian football family.

The License Applicants that have to apply these minimum accounting requirements are those entities that capitalize costs relating to the acquisition of a player. For the avoidance of doubt, if a License Applicant has an accounting policy to expense player registration costs rather than capitalize them, and this is permitted under their national accounting practice, there is no requirement for such entities to have to apply the minimum accounting requirements set out below and they do not have to prepare restated figures.

The minimum accounting requirements for player registration costs are described as follows:

- a) For those License Applicants that capitalize costs relating to the acquisition of a player then, in respect of each individual player's registration, the *depreciable amount* must be allocated on a systematic basis over its useful life. This is achieved by the systematic allocation of the cost of the asset as an expense over the period of the player's contract.
 - b) Only *direct costs of acquiring a player's registration* can be capitalized. For accounting purposes, the carrying value of an individual player must not be revalued upwards, even though management may believe market value is higher than carrying value. In addition, whilst it is acknowledged that a License Applicant may be able to generate some value from the use and/or transfer of local trained players, for accounting purposes, costs relating to an applicant's own youth sector must not be included in the balance sheet – as only the cost of players purchased is to be capitalized.
 - c) Amortisation must begin when the player's registration is acquired. Amortisation shall cease at the earlier of the date that the asset is classified as held for sale or the date that the asset is derecognised (i.e. the registration is transferred to another club).
- In addition, the following principle must be applied: all capitalized player values must be reviewed individually each year by management for impairment. If the *recoverable amount* for an individual player is lower than the carrying amount on the balance sheet, the carrying amount must be adjusted to the recoverable amount and the adjustment charged to the profit and loss account as an impairment cost.

It is recommended that each Licensor requires each of its License Applicants to apply consistent accounting policies in respect of players' registration costs. The License Applicant must prepare supplementary information (to be submitted to the Licensor) if the accounting requirements described in this sub-section are not met by the disclosures and accounting treatment in the audited annual financial statements. The supplementary

information must include a restated balance sheet, profit and loss account and any associated notes to meet the requirements set out above.

There must also be included a note (or notes) reconciling the results and financial position shown in the supplementary information document to those shown in the audited financial statements (that were prepared under the national accounting practice). The restated financial information must be assessed by the auditor by way of agreed-upon procedures.

REQUIREMENT FOR PREPARATION OF A PLAYER IDENTIFICATION TABLE

Due to the specificity and, for many clubs, significance of player acquisition costs, License Applicants must prepare a player identification table. The player identification table is also a tool that can be used by management (and auditors) to reconcile the balance sheet and profit and loss account figures relating to player registrations to the underlying detail, and for annual impairment considerations.

The License Applicants that must prepare a player identification table are all those entities that capitalise costs relating to the acquisitions of players. For the avoidance of doubt, if a License Applicant, under national accounting practice, has an accounting policy to expense player registration costs rather than capitalise, or has no player registration costs arising in the period or brought forward, there is no requirement for such entities to have to prepare the player identification table.

The player identification table must be provided to the auditor. However, the player identification table does not need to be disclosed within the annual financial statements, nor does it have to be submitted to the Licensor.

The minimum information for the content of the player identification table in respect of each relevant player's registration held during the period is as follows:

- a) Name and date of birth;
- b) Start and end date of contract;
- c) The direct costs of acquiring the player's registration;
- d) Accumulated amortisation brought forward and as at the end of the period;
- e) Expense/amortisation in the period;
- f) Impairment cost in the period;
- g) Disposals (cost and accumulated amortisation);
- h) Net book value (carrying amount); and
- i) Profit/(loss) from disposal of player's registration.

The relevant players about whom details are required in the table are all those players whose registration is held by the License Applicant at any time during the period and some direct acquisition cost has been incurred (at some point in time in the period or prior periods) in respect of the player(s).

The following aggregate figures in the player identification table must be reconciled to the relevant figures in the balance sheet and profit and loss account in the audited annual financial statements.

- a) The aggregate of the amortisation of player registrations in the current period as shown in the player identification table must agree/reconcile to ‘Amortisation of player registrations’ (disclosed on the face of, or in a note to, the profit and loss account for the period);
- b) The aggregate of impairment provisions made in the current period as shown in the player identification table must agree/reconcile to ‘Impairment of player registrations’ (disclosed on the face of, or in a note to, the profit and loss account for the period);
- c) The aggregate of profit/(loss) on disposal of player registrations in the player identification table must agree/reconcile to ‘Profit/(loss) from disposal of player registrations’ (disclosed on the face of, or in a note to, the profit and loss account for the period);
- d) The aggregate of the net book value of players’ registrations in the player identification table must agree/reconcile to the figure for ‘Intangible assets – players’ in the balance sheet (on the face or in the notes thereto) for the period end.

Note: For License Applicants who have restated player accounting figures to meet the accounting requirements of the manual, these aggregate figures from the player identification table must agree/reconcile to the restated figures in the annual financial information.

ASSESSMENT OF THE ANNUAL FINANCIAL STATEMENTS DETERMINATION OF THE AUDITOR

The License Applicant selects the *independent auditor*; independent in compliance with the ‘International Federation of Accountants (IFAC) Code of Ethics for Professional Accountants’. The License Applicant and the auditor enter into an engagement for the performance of the assessment procedures on the annual financial information prepared by management.

Within each territory, if there is a national accountancy organisation which is a member body of the IFAC, it is strongly recommended that the Licensor requires the License Applicant’s auditor to be a member of one of the relevant IFAC member bodies.

If there is no IFAC member body in a territory, License Applicants shall be required to use an independent auditor who is permitted by national law to carry out audit work.

ASSESSMENT PROCEDURES

The annual financial statements must be audited by an independent auditor in accordance with either International Standards on Auditing or relevant national auditing standards or practices where these comply with, as a minimum, the requirements of International Standards on Auditing.

The auditors' report must include a scope paragraph describing the nature of an audit, including a statement that the audit was conducted in accordance with International Standards on Auditing or in accordance with relevant national standards or practices as appropriate.

In turn, the Licensor inspects the submitted information and addresses the consequences of any modifications to the audit report (compared to the normal form of unqualified report) and/or deficiencies compared to the minimum disclosure and accounting requirements. If the annual financial statements meet the minimum requirements for content and accounting defined by this manual, then no further supplementary information has to be provided, unless the Licensor requests otherwise.

If the annual financial statements do not meet the minimum requirements for content and accounting, then the License Applicant must prepare some supplementary information.

The supplementary information must then be assessed by the auditor by way of performance of, as a minimum, agreed-upon procedures. The auditor will provide a report of the factual findings of the agreed-upon procedures.

The agreed-upon procedures shall, as a minimum, include:

- a) Reading the supplementary information prepared by management;
- b) Making enquiries of management regarding the compilation of the supplementary information; and
- c) Comparing the supplementary information to the sources from which it was obtained.

'Engagements to Perform Agreed-upon

Procedures Regarding Financial Information' provides guidance on the auditor's professional responsibilities when an engagement to perform agreed-upon procedures is undertaken and on the form and content of the report that the auditor issues in connection with such an engagement.

The Licensor may wish to develop a standard form of agreed-upon procedures, appropriate for its national legislation and practice, through consultation with the national institute of chartered accountants (or similar body) in the territory.

THE AUDITOR'S REPORT

The type of audit opinion provided will have implications for the Licensor's own assessment of the

License Applicant's audited annual financial statements.

The auditor shall review and assess the conclusions drawn from the audit evidence obtained, as the basis for the expression of an opinion on the financial statements. The auditor's report shall contain a clear written expression of opinion on the financial statements taken as a whole.

The different types of auditor's opinion are described below, albeit there may be some variation in national requirements.

An unqualified opinion shall be expressed when the auditor concludes that the financial statements give a true and fair view (or are presented fairly, in all material respects) in accordance with the identified financial reporting framework (identifying the country of origin of the financial reporting framework when the framework used is not IFRS).

An auditor's report is considered to be modified in the following four situations:

- i. Emphasis of matter;
- ii. Qualified opinion;
- iii. Disclaimer of opinion; or
- iv. Adverse opinion.

Since the going concern assumption is a fundamental principle in the preparation of the financial statements, management of the License Applicant have a responsibility to assess the reporting entity's ability to continue as a going concern. In turn, the auditor's responsibility is to consider the appropriateness of management's use of the going concern assumption in the preparation of the financial statements, and consider whether there are material uncertainties about the reporting entity's ability to continue as a going concern that need to be disclosed in the financial statements.

Matters relating to going concern can give rise to modifications to the audit report (any of the items i) to iv) above) and will have implications for the Licensor's own assessment procedures (as set out in the section below).

LICENSOR DECISION

It is the responsibility of the Licensor to assess the annual financial statements (that may also include supplementary information) to form the basis for his licensing decision. As part of his assessment, the Licensor shall read and consider the annual financial statements and the auditor's report thereon.

The License must be refused:

- a) If the annual financial statements (that may also include supplementary information) are not submitted to the Licensor within the defined deadline.

b) If the License Applicant submits annual financial statements (that may also include supplementary information) that do not meet the minimum requirements for the content and accounting.

Having read the auditor's report on the annual financial statements, the Licensor must assess it according to the points below:

- c) If the auditor's report has an unqualified opinion, without any modification, this provides a satisfactory basis for granting the License in respect of criterion F.01.
- d) If the auditor's report has a disclaimer of opinion or an adverse opinion, the License must be refused, unless a subsequent audit opinion without disclaimer of opinion or an adverse opinion is provided (in relation to another set of financial statements for the same financial year, that meet the minimum requirements) and the Licensor is satisfied with the subsequent audit opinion.
- e) If the auditor's report has, in respect of going concern, either an emphasis of matter or a qualified 'except for' opinion, the License must be refused, unless either:
 - i. a subsequent audit opinion without going concern emphasis of matter or qualification is provided, in relation to the same financial year; or
 - ii. additional documentary evidence demonstrating the License Applicant's ability to continue as a going concern until at least the end of the season to be licensed has been provided to, and assessed by, the Licensor to his satisfaction. The additional documentary evidence includes, but is not necessarily limited to, the information described in "Future financial information".

If the auditor's report in respect of the annual financial statements submitted in accordance with F.01 includes an emphasis of matter or a qualified 'except for' opinion in respect of going concern, then the License Applicant/ licensee shall be in breach of indicator IND.01 (as set out in F.05). As a result, the Licensor must undertake more extensive assessment procedures in respect of criterion F.05 (Future financial information) and, if granted a License, the licensee must also comply with criterion F.08 (Duty to update future financial information).

f) If the auditor's report has, in respect of a matter other than going concern, either an emphasis of matter or a qualified 'except for' opinion, then the Licensor must consider the implications of the modification for club licensing purposes.

The License may be refused, unless additional documentary evidence is provided, and assessed, to the satisfaction of the Licensor. The additional evidence that may be requested by the Licensor will be dependent on the reason for the modification to the audit report.

If the License Applicant provides supplementary information (according to alternative 2 of this criterion) the Licensor shall additionally assess the auditor’s report of the agreed-upon procedures in respect of the supplementary information.

g) If the auditor’s report of factual findings from the agreed-upon procedures includes reference to errors and/or exceptions found, the License may be refused.

DOCUMENTS TO SUBMIT

Audited Statements for financial year ending 31st March 2018, conforming to the requirements of this criteria

F.02 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
FINANCIAL STATEMENTS FOR THE INTERIM PERIOD – REVIEWED	A	A
<p>If the statutory closing date of the Licence Applicant is more than six (6) months before the Licensor’s deadline to submit the list of licensed clubs to AFC, then the licence applicant shall prepare and submit additional financial statements covering the interim period.</p> <p>1. If the financial statements for the interim period are prepared and submitted, club should cover the interim period up to a date within six (6) months preceding the deadline for submission of the list of licensed clubs to AFC and must be reviewed or audited by an independent auditor.</p> <p>2. The interim financial statements shall meet the minimum disclosure requirements and accounting principles as defined below</p>		

FINANCIAL STATEMENT FOR THE INTERIM PERIOD - REVIEWED

REPORTING PERIOD

For those Licence Applicants preparing interim financial statements, they shall cover the interim period beginning on the day immediately after the statutory closing date and ending on a date within six months preceding the deadline for submission of the list of

licensed clubs to AFC. An interim period does not necessarily have to be a six month period, but is defined as a financial reporting period shorter than a full financial year.

For example, if the License Applicant has a statutory closing date of 31 March, and AFC has set a deadline of 31 October (in the same year) for the submission date, the interim financial statements would cover at least the 1 month from 1 April to 30 April or would normally be expected to cover the 3 months to 30 June.

Interim financial statements must be presented to include the following:

- a) balance sheet as of the end of the interim period and a comparative balance sheet as of the end of the immediately preceding full financial year;
- b) profit and loss account for the interim period, with comparative profit and loss accounts for the comparable interim period of the immediately preceding financial year; and
- c) cash flow statement for the interim period, with a comparative statement for the comparable interim period of the immediately preceding financial year. If the Licence Applicant did not have to prepare interim financial statements for the comparable interim period of the immediately preceding financial year, comparative figures may refer to the figures from the financial statements of the immediately preceding full financial year. For example, this may be the case for a club promoted from a lower division not having previously undergone the licensing system in its preceding financial years.

INFORMATION TO BE PREPARED BY THE LICENCE APPLICANT

INTRODUCTION TO THE CONTENT OF INTERIM FINANCIAL STATEMENTS

Licence Applicants must prepare and present interim financial statements based on the accounting standards required by local legislation and these interim financial statements must be reviewed by an independent auditor.

Notwithstanding the requirements of national accounting practice or IFRS, the financial criteria do require Licence Applicants to present a minimum level of historic financial information to the Licensor.

This manual sets out the minimum requirements for the content of interim financial reporting. This manual does not prescribe the basis for recognition and measurement of transactions and other events, in interim financial statements as such matters are addressed by national accounting practice and/or IFRS.

The interim financial statements provide a structured representation of the financial position and performance of the Licence Applicant. In the interests of timeliness and cost considerations, and to avoid repetition of information previously reported, a Licence Applicant may be required by the Licensor to provide less information at interim dates as compared with its annual financial statements.

Interim financial statements shall include, as a minimum, the following components:

- a) Balance sheet;
- b) Profit and loss account;
- c) Cash flow statement; and
- d) Specific explanatory notes.

In general, it is expected that the interim financial statements will include fewer explanatory notes compared to the annual financial statements. However, the Licence Applicant must disclose any events or transactions that are material to an understanding of the current interim period.

The interim financial statements must be approved by management and this shall be evidenced by way of a brief statement and signature on behalf of the executive body of the reporting entity.

A Licence Applicant must apply the same accounting policies in its interim financial statements as are applied in its annual financial statements, except for accounting policy changes made after the date of the most recent full annual financial statements that are to be reflected in the next annual financial statements - in which case details shall be disclosed in the interim financial statements. For club licensing purposes, interim financial statements must be based on national accounting practice or IFRS.

The frequency of a Licence Applicant's reporting should not affect the measurement of its annual results. To achieve that objective, measurements for interim reporting purposes are made on a year-to-date basis.

Each component of the interim financial statements shall be identified clearly. In addition, the following information shall be displayed prominently, and repeated where necessary within the interim financial statements, for a proper understanding of the information presented:

- a) the name (and legal form), domicile and business address of the reporting entity and any change in that information from the preceding statutory closing date;
- b) whether the financial information covers the individual entity or a group of entities or some other combination of entities, and to describe the structure and composition of any such group or combination;
- c) the balance sheet date and the interim period covered by the financial information; and
- d) the presentation currency.

INTERIM FINANCIAL STATEMENTS

The content of the interim financial statements must include, as a minimum:

- a) In respect of the balance sheet, each of the line items listed from (i) to (xxii)
- b) In respect of the profit and loss account, each of the line items listed from (i) to (xiv)
- c) In respect of the cash flow statement, report cash flows during the period classified separately by operating, investing and financing activities, in a manner which management consider most appropriate, and which is not inconsistent with the classification selected for annual financial statements;
- d) Specific explanatory notes, being:
 - i. A statement that the same accounting policies and methods of computation are followed in the interim financial statements as compared with the most recent annual financial statements or, if those policies or methods have been changed, a description of the nature and effect of the change; and
 - ii. Disclosure of any events or transactions that are material to an understanding of the current interim period.

Additional line items or notes shall be included if their omission would make the interim financial statements misleading. The minimum requirements for the explanatory notes, as set out above, are limited.

ACCOUNTING REQUIREMENTS FOR PLAYER REGISTRATION COSTS

Each Licence Applicant that has to prepare interim financial statements must also comply with specific accounting requirements in relation to player registration costs carried as intangible fixed assets.

For this criterion, the minimum accounting requirements and the Licence Applicants to whom they apply are the same as the requirements for criterion F.01 (that relates to the annual financial statements), as described in the section on Accounting Requirements for player registration cost.

All those Licence Applicants that capitalise costs relating to the acquisitions of players must prepare a player identification table as at the interim reporting date. The minimum information for the content of the player identification table is the same as the requirements for criterion F.01, as described in the section- requirement for preparation of a player identification table. The player identification table must be provided to the auditor, but does not need to be disclosed within the interim financial statements.

ASSESSMENT OF THE INTERIM FINANCIAL STATEMENTS DETERMINATION OF THE AUDITOR

The Licence Applicant selects the independent auditor and enters into an engagement for the performance of the assessment procedures on the interim financial statements prepared by management.

The auditor selected by the Licence Applicant to review the interim financial statements should be the same as the auditor selected to carry out the audit of the annual financial statements.

The accumulated knowledge of an auditor from his experience of performing the audit in respect of the annual financial statements is an important requirement that assists the auditor to appropriately undertake the interim review work.

ASSESSMENT PROCEDURES

The interim financial statements must, as a minimum, be the subject of a review by an independent auditor in accordance with either International Standard on Review Engagements (ISRE) 2410,

‘Review of Interim Financial Information Performed by the Independent Auditor of the Entity’ or relevant national standards or practices for such reviews where these comply with, as a minimum, the requirements of ISRE 2410.

Alternatively, the Licence Applicant may choose to have the interim financial statements audited.

The auditors’ report must include a scope paragraph describing the nature of a review, including a reference to ISRE 2410 or relevant national standards or practices.

A review, in contrast to an audit, is not designed to obtain reasonable assurance that the financial information is free from material misstatement. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review may bring significant matters affecting the financial information to the auditor’s attention, but it does not provide the evidence that would be required for an audit. As part of the work, the auditor considers whether any significant factors identified at the previous audit have changed to such an extent as to affect the appropriateness of the going concern assumption.

The Licensor may wish to develop a standard form of review report, appropriate for its national legislation and practice, through consultation with the national institute of chartered accountants (or similar body) in the territory.

In turn, the Licensor inspects the submitted information and, if necessary, addresses the consequences of any modifications to the review report.

THE AUDITOR'S REVIEW REPORT

Based on the work performed, the auditor shall assess whether any information obtained during the review indicates that the interim financial statements do not give a true and fair view (or are not presented fairly, in all material respects) in accordance with the identified financial reporting framework (identifying the country of origin of the financial reporting framework when the framework used is not IFRS).

If matters have come to the auditor's attention, the auditor shall describe, in his review report, those matters that impair a true and fair view (or a fair presentation, in all material respects) in accordance with the identified financial reporting framework.

This description shall include, unless impracticable, a quantification of the possible effect(s) on the interim financial statements, and either:

- a) Express a qualified conclusion; or
- b) When the effect of the matter is so material and pervasive to the interim financial statements that the auditor concludes that a qualified conclusion is not adequate to disclose the misleading or incomplete nature of the interim financial statements, the auditor express an adverse conclusion.

If there has been a material scope limitation, the auditor shall describe the limitation and either:

- c) Express a qualified conclusion in respect of the possible adjustments to the financial statements that might have been determined to be necessary had the limitation on the scope of the auditors work not existed; or
- d) When the possible effect of the limitation is so significant and pervasive that the auditor concludes that no level of assurance can be provided, he shall not provide any assurance and disclaim a conclusion.

In certain circumstances, an emphasis of matter paragraph may be added to a review report, without affecting the auditor's conclusion, to highlight a matter that is included as a note to the interim financial statements that more extensively discusses the matter.

Going concern is a fundamental accounting concept. Whilst management may not consider going concern as fully at the interim stage as they would for annual financial statements, they must undertake a review of their previous work performed in respect of the previous statutory closing date.

They shall look at the position in respect of the previous statutory closing date to see whether any of the significant factors which they had identified at that time have changed in the interim to such an extent as to affect the appropriateness of the going concern assumption.

As part of the review, the auditor should inquire whether management has changed its assessment of the entity's ability to continue as a going concern. When, as a result of this inquiry or other review procedures the auditor becomes aware of events or conditions that may cast significant doubt on the entity's ability to continue as a going concern, the auditor should inquire of management as to its plans for future action and consider the adequacy of the disclosures about such matters in the interim financial statements. If necessary, the auditor may consider that the uncertainties in respect of going concern need to be expressed in his review report and will, in turn, have implications for the Licensor's own assessment procedures (as set out in the next section).

LICENSOR DECISION

For those Licence Applicants required to submit reviewed interim financial statements, they must be assessed by the Licensor to form the basis for his licensing decision in respect of criterion. As part of his assessment, the Licensor shall read the interim financial statements and the auditor's review report on the interim financial statements.

The licence must be refused:

- a) If the interim financial statements are not submitted to the Licensor within the defined deadline.
- b) If the Licence Applicant submits interim financial statements that do not meet the minimum requirements for the content and accounting.

Having read and considered the auditor's review report on the interim financial statements, the Licensor must assess it according to the points below:

- c) If the auditor's review report states that nothing has come to the auditor's attention, based on the review, that causes the auditor to believe the financial statements do not give a true and fair view (or are not presented fairly, in all material respects) in accordance with the identified financial reporting framework (negative assurance), this provides a satisfactory basis for granting the licence in respect of criterion
- d) If the auditor's review report disclaims a conclusion or gives an adverse conclusion, the licence must be refused.
- e) If the auditor's review report expresses, in respect of going concern, either an emphasis of matter or a qualified conclusion, then the licence must be refused, unless additional documentary evidence demonstrating the Licence Applicant's ability to continue as a going concern until at least the end of the season to be licensed has been provided to, and assessed by, the Licensor to his satisfaction. The additional documentary evidence includes, but is not necessarily limited to, the information described in Future financial information. If the auditor's review report in respect of the interim financial statements submitted in accordance with the criteria expresses an

emphasis of matter or a qualified conclusion in respect of going concern, then the Licence Applicant/licensee shall be in breach of indicator IND.02. As a result, the Licensor must undertake more extensive assessment procedures in respect of criterion on Future financial information and, if granted a licence, the licensee must also comply with criterion F.08 (Duty to update future financial information).

f) If the auditor's review report expresses, in respect of a matter other than going concern, either an emphasis of matter or a qualified conclusion, then the Licensor must consider the implications of the modification for club licensing purposes. The licence may be refused, unless additional documentary evidence is provided to, and assessed by, the Licensor to his satisfaction.

DOCUMENTS TO SUBMIT

Interim Period Statement, reviewed or audited by an independent auditor, for the period -- 1st April 2018 to 30th June 2018.

F.03 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
NO PAYABLES OVERDUE TOWARDS FOOTBALL CLUBS ARISING FROM TRANSFER ACTIVITIES	A	A
The license applicant must prove that it has no payables overdue (Ex: final and binding decisions of the FIFA Players' Status Committee, the FIFA Dispute Resolution Chamber and the Court of Arbitration for Sport) towards football clubs arising from transfer activities as at 30 June of the year preceding the season to be licensed, unless by the following 31 August they have been fully settled, deferred by mutual agreement with the creditor or are subject to a not obviously unfounded dispute submitted to a competent authority.		

CRITERION F.03A No Payables Overdue Towards Football Clubs Arising From Transfer Activities

**INFORMATION TO BE PREPARED BY THE LICENSE APPLICANT
INTRODUCTION TO THE CONTENT OF THE TRANSFER PAYABLES
TABLE**

For the purpose of this criterion, payables are only those amounts due to football clubs arising from the as on *direct costs of acquiring a player's registration*. These include training compensation as defined in the "FIFA Regulations for the Status and Transfer of Players" as well as clauses for future compensation. Agreements between clubs for the transfer of a player's registration often include clauses for future compensation payments dependent on certain conditions being met at some stage in the future (i.e. contingent liabilities). Typically, these clauses are related to the future 'success' of the player concerned and/or the new club he plays for – for example, number of appearances, goals scored, international caps, promotion of the club, avoiding relegation, qualification for Asian competition. Until a particular condition is actually met, the associated liability is not a payable and cannot be overdue.

If a dispute arises between clubs about payables arising from transfer activities, and if the matter is not obviously unfounded dispute' submitted to a competent authority, and is at 31 August subject to resolution by the competent national or international body, then for the purpose of this criterion the matter is not an 'overdue payable'.

TRANSFER PAYABLES TABLE

The License Applicant must disclose the transfer activities in a separate transfer payables table, unless the information is already disclosed to the Licensor.

The transfer payables table must contain a separate entry in respect of each player acquisition (including loans) for which there is an amount outstanding to be paid at 30 June. The following information must be given as a minimum:

- a) player (identification by name or number);
- b) date of the transfer/loan agreement;
- c) the name of the football club that formerly held the registration;
- d) transfer (or loan) fee paid and/or payable (including training compensation);
- e) other direct costs of acquiring the registration paid and/or payable;
- f) amount settled/paid; and
- g) the balance in respect of each player acquisition payable at 30 June, detailed by due date(s) for each unpaid element of the transfer payables.

The License Applicant must reconcile the total liability per the transfer payables table with the figure in the balance sheet (if applicable) for 'Accounts payable relating to

player transfers'. The License Applicant is required to report in this table all overdue payables even if payment has not been requested by the creditor.

The transfer payables table must be approved by management and this must be evidenced by way of a brief statement and signature on behalf of the executive body of the reporting entity.

The Licensor may request further information.

It is recommended that similar information be provided by each License Applicant for the player transfer receivables (i.e. receivables arising from the transfer of player registrations to other clubs).

ASSESSMENT OF THE INFORMATION DETERMINATION OF THE ASSESSOR

The Licensor may decide to carry out, itself, all of the assessment procedures in respect of this criterion or it may decide to have independent auditors carry out the assessment procedures.

In the latter case, an auditor can be recognised by the Licensor as competent to assess the payables on the same basis as described in the regulations for the audit of the annual financial statements.

If an auditor is used, the auditor selected by the License Applicant for this criterion should be the same as the auditor who carried out the audit of the annual financial statements.

ASSESSMENT PROCEDURES

The procedures to be performed to assess the information from License Applicants may vary depending on whether they are to be performed by the Licensor or by independent auditors. It will also depend on the Licensor's size, internal structure and organisation.

The Licensor can implement its own framework of assessment procedures, with or without the use of independent auditors, that it believes fits best to its needs and organisation. Through the accreditation process, AFC will ensure that the applied processes are suitable and consistent with the procedures proposed in this manual.

If the assessment procedures involve an auditor, the work may be performed by way of agreed-upon procedures. The Licensor will still be required to perform some assessment work, including reading the auditor's report on the agreed-upon procedures in respect of the payables towards football clubs from transfer activities.

International Standard on Related Services 4400 'Engagements to Perform Agreed-Upon Procedures regarding Financial Information' provides guidance on the auditor's

professional responsibilities when an engagement to perform agreed-upon procedures is undertaken and on the form and content of the report that the auditor issues in connection with such an engagement.

The agreed-upon procedures include procedures such as:

- a) Reading the transfer payables table prepared by management;
- b) Making enquires of management regarding the compilation of the transfer payables table; and
- c) Comparing the information to the sources from which it was obtained.

The Licensor may wish to develop a standard form of agreed-upon procedures, appropriate for its national legislation and practice, through consultation with the national institute of chartered accountants (or similar body).

LICENSOR DECISION

The Licensor shall, as part of his assessment, read the information in respect of payables from transfer activities and also read the auditor's report on the agreed-upon procedures, if such a report is submitted.

The License must be refused:

- a) If the information in respect of payables from transfer activities is not submitted to the Licensor.
- b) If the License Applicant submits information that does not meet the minimum disclosure requirements.
- c) If the License Applicant has payables overdue towards football clubs arising from transfer activities as at 30 June of the year preceding the season to be licensed.

For the purpose of the licensing system, if the License Applicant has overdue payables at 30 June preceding the season to be licensed (see point c) above), the License may still be granted if the License Applicant is able to prove by the following 31 August that:

- i. It has fully settled; i.e. paid in full the overdue payables, unless otherwise individually agreed with the creditor; or
- ii. It has concluded a written agreement with the creditor to extend the deadline of the payment of these payables overdue. (Note, if the creditor has not requested payment of an overdue amount, this is not considered as an extension of the deadline for payment); or
- iii. Proceedings have been opened with the competent authority according to national legislation, or proceedings have been opened with the statutory national or international football authorities or relevant Arbitration Tribunal, with regard to these overdue payables.

If the decision-making bodies consider that proceedings may have been opened by the License Applicant with the sole purpose to bring overdue balances into the disputed category (as a way of creating a situation as described in iii) above and ‘buying time’), the Licensor may request additional evidence in order to be satisfied that it is ‘a not obviously unfounded dispute’.

DOCUMENTS TO SUBMIT

- No Overdue as on 30th June 2018 :- Declaration stating that there are no Overdue to Football Clubs, National or International, arising from transfer activities
- Player Identification Table
- Mutual Agreement with Creditors (if any)

F.04 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
NO PAYABLES OVERDUE TOWARDS EMPLOYEES AND SOCIAL / TAX AUTHORITIES	A	A
<p>1. The license applicant must prove that, in respect of contractual and legal obligations with its current and former employees, it has no payables overdue towards employees and social/tax authorities as at 30 June of the year preceding the season to be licensed, unless by the following 31 August they have been fully settled, deferred by mutual agreement with the creditor or are subject to a not obviously unfounded dispute submitted to a competent authority.</p> <p>2. The term “employees” shall include but not limited to:</p> <p style="padding-left: 40px;">a) all professional players according to the applicable FIFA Regulations on the Status and Transfer of Players; and</p>		

- b) the administrative, technical, medical and security staff specified in the AIFF Club Licensing Regulations.

REPORTING DATE

Regardless of the statutory closing date or interim financial reporting date of a License Applicant, the criterion is to be assessed as at 30 June of the year preceding the season to be licensed.

INFORMATION TO BE PREPARED BY THE LICENSE APPLICANT INTRODUCTION TO THE CONTENT OF PAYABLES TOWARDS EMPLOYEES AND SOCIAL/TAX AUTHORITIES

For the purpose of this criterion, the term ‘employees’ includes the following persons:

- All professional players according to the applicable FIFA Regulations for the Status and Transfer of Players; and
- the administrative, technical, medical and security staff specified in the AIFF Club Licensing Regulations.

The list is not exhaustive.

Amounts payable at 30 June will sometimes include amounts due to people who, for various reasons, are no longer employed by the applicant. Regardless of the way such payables are accounted for in the financial statements, they fall within the framework of criterion F.04 which requires the obligation to be settled/paid within the period or duration stipulated in the contract and/ or defined by law.

The Licensor may, if he chooses, also include within the requirements of this criterion, employees, other than those described above.

The following undertaking needs to be provided by the club for complying with the above criteria:

Undertaking for No Payable Overdue towards Employees:

Information on employee salary credited by the club:

Clubs are to prepare a schedule as per the following table showing all employees who were employed at any time during the year to 30 June preceding the season to be licensed; i.e. not just those who remain at year end.

Undertaking for No Payable Overdue towards Employees:								
Information on employee salary credited by the club:								
Clubs are to prepare a schedule as per the following table showing all employees. This is required for all employees who were employed at any time during the Financial year 2017-18 to 30 June 2018 i.e. not just who have remained with the club.								
SL.No	Name of the employee	Position/ Function of employee	Start Date (on or after 1st April 2017)	Termination Date (if any)	Due Amount (for the entire period)	Any overdue payable as at 30 June 2018	Explanatory note	Employee Signature confirming the details
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
(add more rows as per requirement)								
Stamp & Signature (Authorized Signatory of the Club)								

LIST OF EMPLOYEES

The License Applicant shall prepare a schedule showing all employees who were employed at any time during the year to 30 June preceding the season to be licensed; i.e. not just those who remain at year end. The schedule shall be submitted to the Licensor.

The following information must be given, as a minimum, in respect of each employee:

- Name of the employee;
- Position/Function of the employee;
- Start date;
- Termination date (if applicable); and
- Any overdue payable as at 30 June, together with explanatory comment.

The employees schedule must be approved by management and this must be evidenced by way of a brief statement and signature on behalf of the executive body of the License Applicant.

DOCUMENTATION IN RESPECT OF PAYABLES TOWARDS SOCIAL/TAX AUTHORITIES

The License Applicant shall submit to the auditor and/or the Licensor the necessary documentary evidence showing the amount payable (if any), as at 30 June of the year

preceding the season to be licensed, to the competent social/tax authorities in respect of contractual and legal obligations with its employees.

The following undertaking needs to be provided by the club for complying with the above criteria:

Undertaking for No Payable Overdue towards Social/Tax Authorities:

Information on Taxes deposited by Club

The tax liability arising from all the activities club undertakes need to be considered eg Sales Tax, Service Tax, Entrainment Tax, Income Tax, VAT etc :

Details of Tax Liability & Deposited		
Period	Tax Accrued (in INR)	Actual Tax Paid (in INR)
Previous Financial Year 1 st Quarter (April to June)		
Previous Financial Year 2 nd Quarter (July to September)		
Previous Financial Year 3 rd Quarter (October to December)		
Previous Financial Year 4 th Quarter (January to March)		
Current Financial Year 1 st Quarter (April to June)		

{This format should be certified by the **Statutory Auditor** of the Club}

ASSESSMENT OF THE INFORMATION DETERMINATION OF THE ASSESSOR

The Licensor may decide to carry out, itself, all of the assessment procedures in respect of this criterion or it may decide to have independent auditors carry out the assessment work, by way of agreed-upon procedures.

In the latter case, an auditor can be recognised by the Licensor as competent to assess the payables on the same basis as described in the regulations for the audit of the annual financial statements.

If an auditor is used, the auditor selected by the License Applicant for this criterion should be the same as the auditor who carried out the audit of the annual financial statements.

ASSESSMENT PROCEDURES

The procedures to be performed to assess the information from License Applicants may vary depending on whether they are to be performed by the Licensor or by an independent auditor. They will also depend on the Licensor's size, internal structure and organisation.

The Licensor can implement its own framework of assessment procedures, with or without the use of independent auditors, that it believes fits best to its needs and organisation. Through the accreditation process, AFC will ensure that the applied processes are suitable.

If the assessment procedures involve an auditor, the work may be performed by way of agreed-upon procedures. The Licensor will still be required to perform some assessment work, including reading the auditor's report of the agreed-upon procedures in respect of the payables towards employees and social/tax authorities.

International Standard on Related Services 4400 'Engagements to Perform Agreed-Upon Procedures Regarding Financial Information' provides guidance on the auditor's professional responsibilities when an engagement to perform agreed-upon procedures is undertaken and on the form and content of the report that the auditor issues in connection with such an engagement.

The agreed-upon procedures include procedures such as:

- a. Reading the information prepared by management;
- b. Making enquires of management regarding the compilation of the information;
- c. Obtaining and inspecting confirmation letters from employees; and
- d. Comparing the information to the sources from which it was obtained.

LICENSOR DECISION

The Licensor shall, as part of his assessment, read the information in respect of payables towards employees and social/tax authorities and also read the auditor's report of factual findings, if such a report is submitted.

The License must be refused:

- a) If the information in respect of payables overdue towards employees and social/tax authorities is not submitted to the Licensor.
- b) If the License Applicant submits information that does not meet the minimum disclosure requirements.
- c) If the License Applicant has payables overdue towards employees and social/tax authorities as at 30 June of the year preceding the season to be licensed.

For the purpose of the licensing system, if the License Applicant has overdue payables at 30 June preceding the season to be licensed (see point c) above), the License may still be granted if the License Applicant is able to prove by the following 31 August that:

- i. It has fully settled; i.e. paid in full the overdue payables, unless otherwise individually agreed with the creditor; or
- ii. It has concluded a written agreement with the creditor to extend the deadline of the payment of these payables overdue (Note, if the creditor has not requested payment of an overdue amount, this is not considered as an extension of the deadline for payment); or
- iii. Proceedings have been opened with the competent authority according to national legislation, or proceedings have been opened with the statutory national or international football authorities or relevant Arbitration Tribunal, with regard to these payables overdue.

If the decision-making bodies consider that proceedings may have been opened by the License Applicant with the sole purpose to bring overdue balances into the disputed category (as a way of creating a situation as described in iii) above and ‘buying time’), the Licensor may request additional evidence in order to be satisfied that it is ‘a not obviously unfounded dispute’

DOCUMENTS TO SUBMIT

- Documents conforming to the requirements of the criteria
- Mutual Agreement with Creditors (if any)

F.05 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
WRITTEN REPRESENTATIONS PRIOR TO THE LICENSING DECISION	A	A
<p>1. Within seven (7) days prior to the start of the period in which the licensing decision is to be made by the First Instance Body, the licence applicant must make written representations to the licensor.</p> <p>2. The written representations shall state whether or not any events or conditions of major economic importance have occurred, that may have an adverse impact on the licence applicant's financial position since the balance sheet date of the preceding audited annual financial statements or reviewed interim financial statements (if applicable).</p>		

CRITERION F.05A WRITTEN REPRESENTATIONS PRIOR TO THE LICENSING DECISION

REPORTING PERIOD

The License Applicant must prepare and submit to the Licensor a management representations letter, within the seven day period prior to the start of the period in which the licensing decision is to be made by the FIB.

The deadline date must be defined by the Licensor and communicated, in advance, to the License Applicants in writing.

INFORMATION TO BE PREPARED BY THE LICENSE APPLICANT

Each License Applicant must prepare and submit to the Licensor a management representations letter. The management representations letter must state whether or not there have been any events or conditions of major economic importance since the balance sheet date of the preceding audited annual financial statements or reviewed interim financial statements. If any events or conditions of major economic importance have occurred, the management representations letter must include a description of the nature of the event or condition and an estimate of its financial effect, or a statement that such an estimate cannot be made.

Approval by management shall be evidenced by way of a signature on behalf of the executive body of the License Applicant. The Licensor may request additional information and/or representations from management.

Examples of events or conditions which, individually or collectively, may be considered of major economic importance include:

- a) Fixed term borrowing approaching maturity without realistic prospects of renewal or repayment;
- b) Indications of withdrawal of financial support by financiers and other creditors;
- c) Substantial operating losses since the last submitted financial statements;
- d) Inability to pay creditors on due dates;
- e) Inability to comply with the terms of loan agreements with finance providers;
- f) Discovery and confirmation of material fraud or errors that show the financial statements are incorrect;
- g) Determination of pending legal proceedings against the applicant that result in claims that are unlikely to be satisfied;
- h) The executive responsibilities of the License Applicant are being undertaken by a person(s) under some external appointment, relating to legal or insolvency procedures, rather than by the management;
- i) A significant change of key management;
- j) Management determines that it intends to liquidate the entity, cease trading, or seek protection from creditors pursuant to laws or regulations, or that it has no realistic alternative but to do so.

This listing is not all-inclusive, nor does the existence of one or more of the items always signify that an adverse impact on the License Applicant's financial position exists.

ASSESSMENT OF THE WRITTEN REPRESENTATIONS

There is no requirement for the written representations submitted by the License Applicant to be subject to assessment procedures by an independent auditor.

The Licensor may decide to carry out the assessment procedures itself, or it may request the applicant to have independent auditors carry out the assessment procedures.

If an auditor is used, the auditor selected by the License Applicant for this criterion should be the same as the auditor who carried out the audit of the preceding annual financial statements.

LICENSOR DECISION

The Licensor shall, as part of his assessment, read and consider the information in respect of any *event or condition of major economic importance*, in combination with the historic financial information and future financial information provided by the License Applicant.

The License must be refused:

- a) If the management representations letter is not submitted to the Licensor within the defined deadline.
- b) If, based on the information in respect of any event or condition of major economic importance, historic financial information and future financial information that the Licensor has assessed, in the Licensor's judgement, the applicant may not be able to continue as a going concern until at least the end of the season to be licensed.

DOCUMENTS TO SUBMIT

Documents conforming to the requirements of the criteria

F.06 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
FUTURE FINANCIAL INFORMATION	A	A
<p>Future financial information shall be prepared and submitted by the license applicant, consisting of:</p> <ol style="list-style-type: none"> a) A budgeted profit and loss account; b) A budgeted cash flow; and c) Explanatory notes including assumptions and risks and comparison of budget to actual figures. <p>The future financial information shall be based on assumptions that are not unreasonable and meet the minimum disclosure requirements defined by the regulations.</p> <p>Note: If the license applicant exhibits a breach of any of the indicators, then the licensor must undertake more detailed assessment procedures upon the submitted future financial information and, in certain circumstances, this may provide the basis for a license refusal. If the license applicant does not exhibit a breach of any indicators, then the licensor does not have to undertake more detailed assessment procedures and, in certain circumstances, the license applicant may be subject to a sanction, but not a license refusal.</p>		

CRITERION F.06A FUTURE FINANCIAL INFORMATION REPORTING PERIOD

The Licence Applicant must prepare future financial information covering the period commencing immediately after the later of the statutory closing date of the annual financial statements (submitted in accordance to F.01) or, if applicable, the balance sheet date of the interim financial statements and covering the entire season to be licensed.

INFORMATION TO BE PREPARED BY THE LICENCE APPLICANT INTRODUCTION TO THE MINIMUM REQUIREMENTS FOR FUTURE FINANCIAL INFORMATION

The Licence Applicant must prepare and submit future financial information consisting of:

- a) A budgeted profit and loss account;
- b) A budgeted cash flow; and
- c) Explanatory notes, including assumptions and risks and comparison of budget to actual figures.

Future financial information must be prepared, as a minimum, on a quarterly basis.

There must also be a statement that the future financial information has been prepared on a consistent basis with the audited annual financial statements.

The future financial information schedules must include, as a minimum, a comparative profit and loss account and cash flow statement for the immediately preceding financial year and interim period (if applicable).

In addition, the following information shall be disclosed:

- a) The name (and legal form) of the reporting entity and any change in that information from the preceding statutory closing date;
- b) Whether the financial information covers the individual entity or a group of entities or some other combination of entities; and
- c) The presentation currency.

The future financial information must be based on assumptions that are not unreasonable.

The future financial information, together with the assumptions upon which they are based, must be approved by management and this must be evidenced by way of a brief statement and signature on behalf of the executive body of the Licence Applicant.

MINIMUM REQUIREMENTS FOR THE CONTENT OF FUTURE FINANCIAL INFORMATION

The future financial information must include, as a minimum:

- a) In respect of the budgeted profit and loss account, the equivalent of each of the line items listed from (i) to (xiv) in the section on profit and loss accounting as described in the regulations plus the total equity at the beginning of the period and budgeted for the end of the period; and
- b) In respect of the budgeted cash flow, budget cash flows during the period(s) classified by operating, investing and financing activities, in a manner which management consider most appropriate.

Additional line items or notes shall be included if they provide clarification or if their omission would make the future financial information misleading.

A Licence Applicant must apply the same accounting policies for its future financial information as are applied in its annual financial statements, except for accounting policy changes which have been made after the date of the most recent annual financial statements and which are to be reflected in the next annual financial statements. In such a case, details of the changes shall be disclosed.

The future financial information must include a brief description of each of the significant assumptions

(by reference to the relevant aspects of historic financial and other information) that have been used to prepare the budgeted profit and loss account and cash flow statement, and also briefly describe the key risks that may affect the future financial results.

This manual does not prescribe the basis for recognition or measurement of transactions and other events and does not prescribe the basis for determining reasonable assumptions, except that the bases adopted should be consistent with those used in the Licence Applicant's historic financial information. Hence, each of the significant assumptions should be described by reference to the relevant aspects of historic financial and other information.

For the purpose of the minimum requirements of this criterion, there is no requirement for a balance sheet to be prepared. However, it is good practice for the Licence Applicant to prepare a balance sheet, integrated with the profit and loss account and cash flow, covering the same period.

ASSESSMENT OF THE FUTURE FINANCIAL INFORMATION INDICATORS

All Licence Applicants must submit future financial information that meets the minimum requirements for content set out for this criterion. If the Licence Applicant's historic financial information exhibits certain warning signs, the future financial information must be assessed by the Licensor and/or an independent auditor and, subsequently, the licensee is required to prepare and submit updated future financial information during the season to be licensed. The warning signs are measured by a set of financial indicators that, if breached, may indicate to the Licensor some concern about the financial performance and future prospects of that Licence Applicant. The indicators are defined in the regulations. The Licensor is responsible for assessing whether or not an indicator is breached.

The indicators are part of the risk-based approach, whereby those Licence Applicants that exhibit certain 'warning signs' will be subject to more extensive requirements. If a Licence Applicant breaches one or more of the indicators, then:

- a) The Licensor will undertake more extensive assessment procedures on the information submitted in respect of this criterion; and
- b) If the applicant is granted a licence, subsequently it has an obligation to submit updated future financial information during the year thereafter.

In some respects, this risk-based approach should encourage better financial management and results by clubs. It also enables the Licensor to focus efforts on those Licence Applicants exhibiting 'warning signs' that may indicate to the Licensor some concern about the financial performance and future prospects of that Licence Applicant.

For implementation within the national club licensing manual, if some Licensors want to have additional criteria, indicators, information requirements and assessment procedures, as some already do, they can do so.

The requirement for an independent auditor and/or the Licensor to examine and report on the future financial information enhances the credibility of the information and the process undertaken by management to prepare it.

DEFINITION OF THE INDICATORS

If a Licence Applicant exhibits any of the conditions described by IND.01 or IND.02 (below), the Licence Applicant shall be in breach of the indicator(s).

No.	Description
IND.01	The auditor's report in respect of the audited annual financial statements submitted in accordance with criterion F.01 includes an emphasis of matter or a qualified 'except for' opinion in respect of going concern.
IND.02	In the audited annual financial statements (including where required the supplementary information) submitted in accordance with criterion F.01, there is disclosed a net liabilities position that has deteriorated relative to the comparative figure at the preceding statutory closing date

ASSESSMENT PROCEDURES

The Licensor may choose to perform, or request performance by the applicant's independent auditor, of any reasonable assessment procedures it believes are appropriate.

No breach of indicators

If the Licence Applicant is not in breach of any indicator, the Licensor may evaluate the future financial information provided to it.

Breach of indicators

If the Licence Applicant is in breach of any indicator, the future financial information must be subject to certain minimum assessment procedures carried out by the Licensor or an independent auditor.

The assessment procedures must include, as a minimum, the following:

- a) check whether the future financial information is arithmetically accurate;
- b) through discussion with management and review of the future financial information, determination whether the future financial information has been prepared using the disclosed assumptions and risks;
- c) check that the opening balances contained within the future financial information are consistent with the balance sheet shown in the immediately preceding audited annual financial statements or reviewed interim financial statements (if such interim statements have been submitted); and
- d) check that the future financial information has been formally approved by the executive body of the Licence Applicant.

If an independent auditor is involved, the work can be carried out by way of agreed upon procedures.

The auditor should be the same as the auditor selected to carry out the audit of the immediately preceding annual financial statements. The Licence Applicant must submit to the Licensor a copy of the future financial information approved by management and a copy of the auditor's report of factual findings which must be assessed by the Licensor.

LICENSOR DECISION

No breach of indicators

a) The Licence Applicant must be sanctioned if it does not submit future financial information that meets the minimum requirements for the content within the defined deadline.

Breach of indicators

b) The license must be refused if, based on the historic financial information and future financial information, in the Licensor's judgment, the applicant may not be able to continue as a going concern until at least the end of the season to be licensed.

c) If, in the Licensor's judgment, the Licence Applicant is in breach of any indicator then, subsequent to the licensing decision, the licensee must also fulfill criterion -Duty to update future financial information.

DOCUMENTS TO SUBMIT

Future Financial Information for football season 2018-19, conforming to the requirements of this criteria. All documents must be signed by by an authorized signatory duly authorised by such number of shareholders/members who hold 51% or more of the shares and control of the License Applicant (applicable in case of a company), or control of the License Applicant (applicable in case of a trust, society or partnership).

SUBSEQUENT INFORMATION

Criteria F.07 and F.08 apply to licensees after the licensing decision. Criterion F.07 (duty to notify subsequent events) applies to all licensees. Criterion F.08 (duty to update future financial information) only applies to those licensees who exhibited a breach of one or more of the indicators.

F.07 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
DUTY TO NOTIFY SUBSEQUENT EVENTS	B	B
<p>1. Following the licensing decision by the decision-making body, the licensee must promptly notify the licensor in writing about any subsequent events that may cast significant doubt upon the licensee's ability to continue as a going concern until at least the end of the season for which the licence has been granted.</p> <p>2. Compliance with this criterion shall be assessed by the licensor in respect of the following licensing cycle.</p>		

CRITERION F.07B DUTY TO NOTIFY SUBSEQUENT EVENTS REPORTING PERIOD

After it has been issued a licence, up until the end of the season for which the licence has been granted, the licensee must promptly notify the Licensor in writing of any *subsequent event* that may cast significant doubt upon the licensee's ability to continue as a going concern up to the end of the season for which the licence has been granted.

At any time, the Licensor may request information and/or written representations from management about any possible such events or conditions.

INFORMATION TO BE PREPARED BY THE LICENSEE

The information prepared by management must include a description of the nature of the event or condition and an estimate of its financial effect, or a statement (with supporting reasons) that such an estimate cannot be made. The Licensor may request additional information and/or representations from management.

Some examples of events or conditions which, individually or collectively, may cast significant doubt about the licensee's ability to continue as a going concern until at least the end of the season for which the licence has been granted are listed in the regulations.

ASSESSMENT OF THE SUBSEQUENT EVENTS

The Licensor may decide to carry out some assessment procedures itself, or it may request the licensee to have independent auditors carry out some of the assessment procedures.

If an auditor is used, the auditor selected by the licensee for this criteria should be the same as the auditor who carried out the audit of the preceding annual financial statements.

LICENSOR DECISION

Compliance with this criterion shall be assessed by the decision-making bodies in respect of the following *licensing cycle*.

The licensee must be sanctioned if any subsequent event that may cast significant doubt about the licensee's ability to continue as a going concern until at least the end of the season for which the licence has been granted, is not notified to the Licensor without undue delay.

DOCUMENTS TO SUBMIT

- Declaration stating the adherence of this criteria for the upcoming season

F.08 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
DUTY TO UPDATE FUTURE FINANCIAL INFORMATION	B	B
<p>1. If the licensee is in breach of one or more of the indicators, then the licensee must prepare and submit an updated version of the future financial information (prepared according to F.06). In addition, the prepared information shall include a comparison of budget to actual figures including explanations of variances. The updated version of the future financial information must be prepared, as a minimum, on a six (6) month basis.</p> <p>2. Compliance with this criterion shall be assessed by the licensor in respect of the following licensing cycle.</p>		

CRITERION F.08B DUTY TO UPDATE FUTURE FINANCIAL INFORMATION REPORTING PERIOD

The licensee must prepare, as a minimum, updated future financial information on a six month basis; e.g. in respect of the period from the interval date of 30 June and 31 December of the licensing season through to 30 June of the following year.

The updated future financial information must be submitted to the Licensor within the set deadlines. The deadline for submission of the updated future financial information must be no later than three months after each of the interval dates.

INFORMATION TO BE PREPARED BY THE LICENSEE MINIMUM DISCLOSURE REQUIREMENTS FOR THE UPDATED FUTURE FINANCIAL INFORMATION

The licensee must prepare and submit updated future financial information consisting of:

- a) Budgeted profit and loss account;
- b) Budgeted cash flow statement; and
- c) Explanatory notes, including assumptions and risks and comparison of budget to actual figures.

There must also be a statement that the future financial information has been prepared on a consistent basis with the preceding audited annual financial statements and a summary of the significant deviations between the budget and actual figures. To comply with this criterion, the licensee must prepare and submit the same minimum level of detail in the future financial information schedules as set out in the regulations. This manual does not prescribe the basis for recognition or measurement of transactions and other events and does not prescribe the basis for determining reasonable assumptions. The comparative financial information that must be included within the updated future financial information schedules is described below.

In addition, the following information shall be disclosed:

- a) The name (and legal form) of the reporting entity and any change in that information from the preceding statutory closing date;
- b) Whether the financial information covers the individual entity or a group of entities or some other combination of entities; and
- c) The presentation currency.

The updated future financial information must be based on assumptions that are not unreasonable. The updated future financial information, together with the assumptions upon which they are based, must be approved by management and this must be evidenced by way of a brief statement and signature on behalf of the executive body of the Licence Applicant.

COMPARATIVES DISCLOSURE REQUIREMENTS FOR THE UPDATED FUTURE FINANCIAL INFORMATION

The updated future financial information schedules must also include, as a minimum:

- a) The original budgeted profit and loss account and cash flow figures in respect of the six-month period immediately preceding the interval date (as submitted in accordance with this criterion);
- b) The actual profit and loss account and cash flow figures for the six-month period immediately preceding the interval date; and
- c) The difference between the budgeted and actual figures for the six-month period immediately preceding the interval date. That is, brief explanations of significant differences between the budgeted and actual results for the preceding six month period (e.g. ending 30 June or 31 December, as appropriate).

For the following licensing cycle, some of the information requirements for may coincide and duplication of information should be avoided.

ASSESSMENT OF THE UPDATED FUTURE FINANCIAL INFORMATION

In respect of this criterion, there is no requirement for the updated future financial information prepared and submitted by the licensee to be subject to assessment procedures by an independent auditor.

The Licensor may choose to perform or request performance by the applicant's independent auditor of any reasonable assessment procedures it believes are necessary in relation to the matters notified to the Licensor.

If an auditor is used, the auditor selected by the licensee for this criterion it should be the same as the auditor who carried out the audit of the preceding annual financial statements. The Licensor shall read and consider the future financial information provided to it. The Licensor may request any additional information it believes is necessary.

LICENSOR DECISION

Compliance with criterion shall be assessed by the decision-making bodies in respect of the following licensing cycle.

For the following licensing cycle, the licensee must be sanctioned:

- a) If the updated future financial information is not submitted within the defined deadline.

- b) If the licensee submits information that does not meet the minimum information requirements for the content.
- c) If the licensee does not submit further information and/or representations from management regarding its plans for the future, if such information/representations have been requested by the Licensor, or if such information/representations are not complete.

DOCUMENTS TO SUBMIT

- Declaration stating the adherence of this criteria for the upcoming season

F.09 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA
SALARY CAP	N/A	A
The License Applicant must not incur direct and/or related expenditure on players greater than the percentage of its relevant income for the corresponding financial year as mentioned in the table below :		
SEASON	MAXIMUM percentage of the Club expenditure to be spent on player salary and player related expenses*	
2017 - 2018	70 %	
2018 - 2019	70 %	
The club must also at no point during the season have year end expenditure on player management cost greater of its year end relevant income.		
*This spend will be inclusive of the benefits the clubs provide including signing bonus, housing, cars or weekly, housing allowances etc. The list is not exhaustive.		

The clubs are required to provide the details of salary paid to their players, technical and administrative staff in the following format:

Cost to Club for Staff to be submitted latest by 30 August of the season to be licensed.

Table 1: Information on Players' cost to club

SL No	Parameters	As per the Audited Accounts (INR Lacs)	
		In Figures	In words
1	Salary/Wages Cost credited to players on periodical basis		
2	Bonuses (spot, annual, performance etc)		
3	Allowances (travel, accommodation etc)		
4	Fringe Benefits (staff welfare cost, insurance, meal etc)		
5	Any other cost incurred on players		
6	Any pending dues		
A	Total		

Table 2: Information on Technical Staff cost to club (including coaching staff)

The total strength of staff considered for calculating the following amount is

SL No	Parameters	As per the Audited Accounts (INR Lacs)	
		In Figures	In words
1	Salary/Wages Cost credited to staff on periodical basis		
2	Bonuses (spot, annual, performance etc)		
3	Allowances (travel, accommodation etc)		
4	Fringe Benefits (staff welfare cost, insurance, meal etc)		
5	Any other cost incurred on staff		

6	Any pending dues		
B	Total		

Table 3: Information on Administrative Staff cost to club

The total strength of staff considered for calculating the following amount is

SL No	Parameters	As per the Audited Accounts (INR Lacs)	
		In Figures	In words
1	Salary/Wages Cost credited to staff on periodical basis		
2	Bonuses (spot, annual, performance etc)		
3	Allowances (travel, accommodation etc)		
4	Fringe Benefits (staff welfare cost, personal/family insurance, meal)		
5	Any other cost incurred on staff		
6	Any pending dues		
C	Total		

Grand total (A+B+C):

{This format should be certified by the Statutory Auditor of the Club}

DOCUMENTS TO SUBMIT

- Detailed information of Expenditure on Players and other employees in the format given above

F.10 CRITERIA DESCRIPTION	AFC CRITERIA	NATIONAL CRITERIA						
CLUB DEVELOPMENT PLAN	N/A	A						
<p>The license Applicant must have in place a Club Development Plan (CDP). This must be drawn in accordance with the facility strategy which attains the approval of the Licensing Administration.</p> <p>The commitments, plans and proposals addressed in CDP must be adhered to and cannot continuously be rolled over in an attempt to satisfy licensing requirements. It will be a matter for the Licensing Manager to approve that genuine efforts are being made to ensure that CDP is progressing. The minimum allocation in the operating budget of the club’s annual budget that should be spent on CDP :-</p> <table><tr><td>SEASON</td><td>Minimum allocation for CDP</td></tr><tr><td>2017 – 2018</td><td>10 %</td></tr><tr><td>2018 -- 2019</td><td>10 %</td></tr></table> <p>CDP report must be provided in the following format :-</p>			SEASON	Minimum allocation for CDP	2017 – 2018	10 %	2018 -- 2019	10 %
SEASON	Minimum allocation for CDP							
2017 – 2018	10 %							
2018 -- 2019	10 %							

Club Development Plan								
A. Please provide the activities/milestones for measuring the Club development Plan as committed by the club for the year in the table below.								
Duration	Milestones defined at the beginning of the year by club				Actual achievement of milestones by club			
	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Infrastructure Construction/ Refurbishing/ Upgrading	Pitch Upgradation	Electronic display board	Player locker room	Swimming Pool				
Youth Program Execution	Scouting	Completion of Youth Academy	1st Training Camp	1st Youth Competition				
Grassroots Program	Leadership Courses	1st GR Program	2nd GR Program	3rd GR Program				
CSR Programs	CSR Activity	CSR Activity 1	CSR Activity 2	CSR Activity 3				
Marketing	Launch Event	Advertisements	On ground activity	Promotional Activity				
Note: The activities filled in the table above are indicative and are for reference purpose only. Clubs have to define its own Club Development Plan and submit the updated compliance in above format to AIFF.								

B. Please provide the financial commitment to execute the Club development plan provided in table above in the following format:								
Duration	Milestones defined at the beginning of the year by club				Actual achievement of milestones by club			
	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Infrastructure Construction/ Refurbishing/ Upgrading	20,00,000	10,00,000	2,00,000	25,00,000				
Youth Program Execution	5,00,000	8,00,000	2,00,000	5,00,000				
Grassroots Program	50,000	1,00,000	1,00,000	1,00,000				
CSR Programs	1,00,000	2,00,000	1,00,000	1,00,000				
Marketing	2,00,000	5,00,000	2,00,000	1,00,000				
Note: The amounts filled in the table above are indicative and are for reference purpose only. Clubs are required to update the above table based on actual expenditure and submit the updated compliance in above format to AIFF.								

Signature
(Authorized Signatory of the Club)

DOCUMENTS TO SUBMIT

- Actual achievements for the previous season in the given format with supporting documents of the expenses
- Detailed budget for the upcoming season in the given format

Article 19 : FINAL PROVISIONS

1. Annexes

All annexes to the present regulations form an integral part of these regulations.

2. Disciplinary Procedures

Any breach of these regulations may be penalized by AIFF and AFC in accordance with the relevant Disciplinary Code.

3. Matters Not Provided For

Matters not provided for in these regulations shall be decided by the relevant Executive Committee, AFC or AIFF, whose decisions are final.

4. Ratification

These regulations were adopted by the AIFF Emergency Committee as per the provisions provided in the AIFF Constitution, on 27th June 2018 and came into force immediately.

For the AIFF Emergency Committee

President:
Praful Patel

General Secretary:
Kushal Das

27 June 2018

PART FOUR

Annex 1 – EXCEPTIONS POLICY

A. Principle

1. The AFC CL Administration may, in accordance with Article 8, grant exceptions on the following matters:
 - a) non-applicability of a minimum assessment procedure defined in Article 11.5 due to national law or any other reason;
 - b) non-applicability of the two-year rule defined in Article 13.A.4 in case of change of legal form or company structure of the licence applicant on a case by case basis;
 - c) non-applicability of a certain criterion defined in Part Three, due to national law or any other reason;
 - d) extension of the introduction period for the implementation of a criterion or a category of criterion defined in Part Three.
2. Exceptions related to items a), c), and d) can be granted to AIFF and may apply to all clubs which are registered with the AIFF and which submits a licensing application to enter the AFC Club Competition. Exceptions related to item b) are granted to the individual club that applies for a licence.
3. In principle, an exception is granted for a period of one season. Under specific circumstances this period may be extended and the AIFF may be placed on an improvement plan.
4. A renewal of the exception is possible upon a new request.

B. The Process

1. The AFC CL Administration acts as the first instance decision-making body on exception requests.
2. An exception request must be in writing, clear and well founded.

3. Exceptions related to items defined under A (1) (a, c, and d) must be submitted by the AIFF to the AFC CL Administration sixty (60) days prior to the start of the core process.
4. Exceptions related to the item defined under A (1) (b) can be submitted at any time. A licensor notified of the reorganisation or restructuring of an affiliated club (e.g. change of legal form, merger of clubs, split of club, liquidation or bankruptcy) is responsible for notifying the AFC CL Administration accordingly as soon as it becomes aware of it.
5. The AFC CL Administration uses the necessary discretion to grant any exception within the limits of these regulations.
6. The status and situation of football within the territory of the AIFF will be taken into account when granting an exception. This encompasses, for example:
 - a) size of the territory, population, geography, economic background;
 - b) size of AIFF (number of clubs, number of registered players and teams, size and quality of the administration of the association, etc.);
 - c) the level of football (professional, semi-professional or amateur clubs);
 - d) status of football as a sport within the territory and its market potential (average attendance, TV market, sponsorship, revenue potential, etc.);
 - e) AFC and FIFA ranking;
 - f) stadium ownership situation (club, city/community, etc.) within the association;
 - g) support (financial and other) from the national, regional and local authorities, including the national sports ministry.
7. The decision will be communicated to the AIFF. The decision shall be in writing and state the reasoning. The AIFF shall then communicate it to all licence applicants concerned.
8. Appeals can be lodged against decisions made by the AFC CL Administration in writing before the Court of Arbitration for Sport (CAS) in accordance with the relevant provisions laid down in the AFC Statutes.

Annex 2 – EXTRAORDINARY APPLICATION OF THE CLUB LICENSING SYSTEM

1. The minimum criteria applicable for the extraordinary application of the Club Licensing System as specified in Article 13.E shall be the same as in Part Three of these regulations. The AIFF shall notify the AFC as soon as a possibility for invoking Article 13.E arises.
2. AIFF must notify the AFC CL Administration of such extraordinary application requests in writing and stating the name of the club concerned latest by 31 August of the year preceding the season to be licensed.
3. The AIFF shall be responsible for providing the criteria to the club concerned for the assessment for the extraordinary procedure at national level. They must also take immediate action with the club concerned to prepare for the extraordinary procedure.
4. The club concerned must provide the necessary documentary proof through CLAS to the AIFF that will assess the club against the fixed minimum standards and forward the following documentation in English to the AFC CL Administration by 30 September of the year preceding the season to be licensed:
 - a) a written request to apply for special permission to enter the corresponding AFC Club Competition;
 - b) a recommendation by the licensor based on its assessment (including the dates and names of the persons having assessed the club);
 - c) all documentary evidence provided by the club and the licensor as requested by the AFC CL Administration;
 - d) any other documents requested by the AFC CL Administration during the extraordinary procedure.
5. The AFC CL Administration bases its decision on the documentation received and grants special permission to enter the AFC Club Competition if all the set criteria are fulfilled and if the club ultimately qualifies on sporting merit. The decision will be communicated to the AIFF, which has to forward it to the club concerned.
6. If such a club is eliminated on sporting merit during this extraordinary procedure, the AIFF has to notify the AFC CL Administration immediately, and this procedure is immediately terminated, without further decision. Such a terminated procedure cannot be restarted at a later stage.

7. Appeals can be lodged against decisions made by the AFC CL Administration in writing before the Court of Arbitration for Sport (CAS) in accordance with the relevant provisions laid down in the AFC Statutes.

AFC Venue Facilities Questionnaire

Member Association :

1. Stadium Information :-

a) Stadium Name	<input style="width: 100%;" type="text"/>		
b) Address	<input style="width: 100%;" type="text"/>		
c) City	<input style="width: 100%;" type="text"/>	d) Country	<input style="width: 100%;" type="text"/>
e) Postal Code	<input style="width: 100%;" type="text"/>	g) Phone	<input style="width: 100%;" type="text"/>
h) Fax	<input style="width: 100%;" type="text"/>	f) Email	<input style="width: 100%;" type="text"/>
b) Website	<input style="width: 100%;" type="text"/>		

2. Stadium Owner Information :-

a) Owner Name	<input style="width: 100%;" type="text"/>		
b) Address	<input style="width: 100%;" type="text"/>		
c) City	<input style="width: 100%;" type="text"/>	d) Country	<input style="width: 100%;" type="text"/>
e) Postal Code	<input style="width: 100%;" type="text"/>	g) Phone	<input style="width: 100%;" type="text"/>
h) Fax	<input style="width: 100%;" type="text"/>	f) Email	<input style="width: 100%;" type="text"/>
b) Website	<input style="width: 100%;" type="text"/>		

3. Stadium Management :-

a) Manager Name	<input style="width: 100%;" type="text"/>		
ai) Phone	<input style="width: 100%;" type="text"/>	aii) Fax	<input style="width: 100%;" type="text"/>
aiii) Email	<input style="width: 100%;" type="text"/>		
Marketing Officer	<input type="checkbox"/> Yes <input type="checkbox"/> No		
b) Marketing Officer Name	<input style="width: 100%;" type="text"/>		
bi) Phone	<input style="width: 100%;" type="text"/>	bii) Fax	<input style="width: 100%;" type="text"/>
biii) Email	<input style="width: 100%;" type="text"/>		
Security Officer	<input type="checkbox"/> Yes <input type="checkbox"/> No		
c) Security Officer Name	<input style="width: 100%;" type="text"/>		
ci) Phone	<input style="width: 100%;" type="text"/>	cii) Fax	<input style="width: 100%;" type="text"/>
ciii) Email	<input style="width: 100%;" type="text"/>		

4. Stadium History :-

a) Year stadium built	<input type="text"/>	b) Date of inauguration	<input type="text"/>
c) Last renovated in	<input type="text"/>		
d) Renovation made on	<input type="text"/>		
e) Any further renovation planned ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
f) Shape of the Stadium	<input type="text"/>		
g) Permanent Stands ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Location <input type="text"/>
h) Temporary Stands ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Location <input type="text"/>
i) Retractable Roof ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	How many min. does it take to open & close completely? <input type="text"/>
j) Stadium Purpose	<input type="text"/>		

5. Accessibility :-

5.1. Parking Spaces :-

Categories	Spaces		Location
	Buses	Cars	
For Category 1 spectators	<input type="text"/>	<input type="text"/>	Within the stadium security perimeter
For Category 2 spectators	<input type="text"/>	<input type="text"/>	In the immediate vicinity of the stadium
For Public	<input type="text"/>	<input type="text"/>	Within CAA
For VIPs	<input type="text"/>	<input type="text"/>	Nearest to the stadium
For AFC Officials	<input type="text"/>	<input type="text"/>	Nearest to the official area
For Media	<input type="text"/>	<input type="text"/>	Nearest to the media zone
TOTAL	<input type="text"/>	<input type="text"/>	

5.2. Public Transport :-

a) Is there access to the venue by public transport ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b) What forms of public transport ?	<input type="text"/>	
c) The walking distance to the stadium from drop-off point of the most frequently used public transport	<input type="text"/>	

6. Stadium Pitch :-

Pitch Dimension	Length : <input type="text"/>	(M)	Width : <input type="text"/>	(M)
Type of Pitch	<input type="checkbox"/> Natural Grass	<input type="checkbox"/> Artificial		
If Artificial Turf :	Name of the Product	<input type="text"/>		

FIFA Approved ? ☐ Yes ☐ No

Condition of the Pitch

Running Track ?

☐ Yes ☐ No

Warm-up available ?

☐ Yes ☐ No

Particular features :

Drainage system ☐ Yes ☐ No

Watering system

Distance between the pitch & the stands (in m) :-

Behind the goal lines : Along the touch lines :

Current advertising signage ?

☐ Yes ☐ No

Location

Numbers

7. Warm-up Area :-

Outdoor warm-up area

Location

☐ behind the goal ☐ beside the bench

Type of surface

Indoor warm-up area ?

☐ Yes ☐ No

Location

Size (in m²)

Type of surface

Proximity to dressing room

Air-conditioned ? ☐ Yes ☐ No

Lighting ? ☐ Yes ☐ No

8. Technical Facilities :-

Substitution bench

☐ Bench ☐ Dug-Out

☐ Covered ☐ Uncovered

☐ Mobile ☐ Fixed Capacity :

4th Official bench

☐ Covered ☐ Uncovered Capacity :

Goals	Dimension :	<input type="text"/>	Material :	<input type="text"/>
Spare Goals	<input type="checkbox"/> Yes	<input type="checkbox"/> No		
Spare Cornor Flag	<input type="checkbox"/> Yes	<input type="checkbox"/> No		
Flag Poles	<input type="checkbox"/> Yes	<input type="checkbox"/> No	How Many:	<input type="text"/>

9. Seats :-

9.1. General :-

a) Number of seats with backrest :	<input type="text"/>
b) Number of seats without backrest :	<input type="text"/>
c) Number of seats less than 2.5 m above the pitch line :	<input type="text"/>
d) Number of seats with obscured view (kill seats) :	<input type="text"/>

9.2. Access to the seats :-

a) Seperate gate exclusive for media ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	How many?	<input type="text"/>
b) Seperate gate exclusive for VIPs ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	How many?	<input type="text"/>
c) Seperate gate exclusive for teams ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	How many?	<input type="text"/>

9.3. Seats Categorization (overall) :-

	No. of Covered Seats	No. of Uncovered Seats	Location	Seats are numbered ?	
VVIP	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
VIP	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Category 1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Category 2	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Category 3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Category 4	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Disabled Seats	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Media Tribune	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Corporate Boxes	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
TOTAL	<input type="text"/>	<input type="text"/>			

9.4. Separation of spectators from playing area :

- a) Is there any separation ? ☐ Yes ☐ No
- b) Fences ?
Height
Scalable ☐ Yes ☐ No
- c) Moat
Height
Width
- d) Distance from boundary wall
To the goal line :
To the touch line :

9.5. Separation of visiting spectators :-

- a) Is there any specific seating area designated always as the area for visiting spectators ? ☐ Yes ☐ No
- b) Is there separate sanitary (toilet) facilities in nearby area ? ☐ Yes ☐ No
- c) Is there separate refreshment facilities in nearby area ? ☐ Yes ☐ No

9.6. Seats Categorisation for AFC Match Officials :-

- a) Location ☐ VVIP ☐ VIP ☐ Covered ☐ Uncovered
- b) Seats with Desks ☐ Yes ☐ No
- c) TV Facility available ☐ Yes ☐ No
- d) Is there a separation from other category of seats ? ☐ Yes ☐ No

9.7. Seats Categorisation for Visiting Teams :-

- Location ☐ Covered ☐ Uncovered
- b) Is there a separation from other category of seats ? ☐ Yes ☐ No

10. Floodlight Section :-

- a) Intensity of lighting (LUX)
- b) Certificate available ? ☐ Yes ☐ No
- c) In case of power failure, how many minutes does it take to get full light back ?
- d) Is there a back-up generator
For the Field of Play ☐ Yes ☐ No
Intensity (LUX)
For the Other areas of the stadium ☐ Yes ☐ No
Intensity (LUX)
- e) In case of power failure, no. of minutes to start the back-up generator ?

11. Facilities :-

11.1. Dressing Rooms for Teams :-

Total no. of Dressing Rooms :	<input type="text"/>		
a) Home team dressing room :	Area : <input type="text"/> m ²	No. of Showers :	<input type="text"/>
	No. of toilets :	<input type="text"/>	
	No. of urinals :	<input type="text"/>	
	Air-conditioning :	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Heating :	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Refrigerator :	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Locker :	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	White Board :	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Massage Board :	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	How many Chairs :	<input type="text"/>	
	TV ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Indoor Training Pitch ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Walking distance to pitch in meters :	<input type="text"/>	
	Others :	<input type="text"/>	

b) Visiting team dressing room :	Area : <input type="text"/> m ²	No. of Showers :	<input type="text"/>
	No. of toilets :	<input type="text"/>	
	No. of urinals :	<input type="text"/>	
	Air-conditioning :	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Heating :	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Refrigerator :	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Locker :	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	White Board :	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Massage Board :	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	How many Chairs :	<input type="text"/>	
	TV ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Indoor Training Pitch ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Walking distance to pitch in meters :	<input type="text"/>	
	Others :	<input type="text"/>	

11.2. Dressing Room for Referees :-

Total no. of Dressing Rooms :	<input type="text"/>		
a) Referee Dressing Room - 1 :	Area : <input type="text"/> m ²	No. of Showers :	<input type="text"/>
	No. of toilets :	<input type="text"/>	
	No. of urinals :	<input type="text"/>	
	Air-conditioning :	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Heating :	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Refrigerator :	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Locker :	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	White Board :	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Massage Board : ☐ Yes ☐ No

How many Chairs :

Hot Water ? ☐ Yes ☐ No

Ball pump ? ☐ Yes ☐ No

TV ? ☐ Yes ☐ No

Walking distance to pitch in meters :

Others :

a) Referee Dressing Room - 2 :

Area : m²

No. of Showers :

No. of toilets :

No. of urinals :

Air-conditioning : ☐ Yes ☐ No

Heating : ☐ Yes ☐ No

Refrigerator : ☐ Yes ☐ No

Locker : ☐ Yes ☐ No

White Board : ☐ Yes ☐ No

Massage Board : ☐ Yes ☐ No

How many Chairs :

Hot Water ? ☐ Yes ☐ No

Ball pump ? ☐ Yes ☐ No

TV ? ☐ Yes ☐ No

Walking distance to pitch in meters :

Others :

11.3. VVIP Room :-

a) Exact Location

b) Area ?

c) No. of person that can fit in the room (Capacity)

d) Able to watch the match from the room ?

☐ Yes ☐ No

e) No. of Chairs

f) No. of Tables

g) Toilet ?

☐ Yes ☐ No

h) Refrigerator ?

☐ Yes ☐ No

i) Air-conditioning ?

☐ Yes ☐ No

j) TV ?

☐ Yes ☐ No

k) Door locking system ?

☐ Yes ☐ No

11.4. VIP Room :-

a) Exact Location

b) Area ?

c) No. of person that can fit in the room (Capacity)

d) Able to watch the match from the room ?

☐ Yes ☐ No

e) No. of Chairs

f) No. of Tables

g) Toilet ?

☐ Yes ☐ No

h) Refrigerator ?

☐ Yes ☐ No

i) Air-conditioning ?

☐ Yes ☐ No

j) TV ?

☐ Yes ☐ No

k) Door locking system ?

☐ Yes ☐ No

11.5. AFC Office :-

a) Possible Location			
b) No. of Rooms			c) Area ?
d) Phone ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	How many?
e) Fax ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	How many?
f) Internet Broadband ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	How many?
g) Air-Conditioning ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	How many?
h) Toilet ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	How many?
i) Desk & Chairs ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	How many?
j) Photocopier ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	How many?
k) Computer & Printer ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	How many?
l) Refrigerator ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	How many?
m) Others			

11.6. Medical Room :-

a) No. of Rooms			b) Personnel ?		
c) Possible Location			d) Area		
e) Bed ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	f) Toilet ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
g) Refrigerator ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	h) Air-conditioning ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
i) Accessibility	Walking distance to pitch in meters :				
	Easy access to and from pitch ?		<input type="checkbox"/> Yes <input type="checkbox"/> No		
	Distance to Dopping control room in meters :				
j) Others					

11.7. Doping Room :-

a) Doping Control Room ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No			
b) Possible Location			c) Area		
d) Sofa & Chairs ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	e) Toilet ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
f) Refrigerator ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	g) Air-conditioning ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
h) Door locking system ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	i) TV ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
j) Shower ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No			

11.8. Storage Room :-

b) Possible Location	<input type="text"/>	c) Area	<input type="text"/> m ²
c) Refrigerator ?	<input type="checkbox"/> Yes <input type="checkbox"/> No	d) Air-conditioning ?	<input type="checkbox"/> Yes <input type="checkbox"/> No
e) Door locking system ?	<input type="checkbox"/> Yes <input type="checkbox"/> No		

11.9. Ball Boys Changing Room :-

a) Possible Location	<input type="text"/>		
b) Sofa & Chairs ?	<input type="checkbox"/> Yes <input type="checkbox"/> No	c) Toilet ?	<input type="checkbox"/> Yes <input type="checkbox"/> No
d) Refrigerator ?	<input type="checkbox"/> Yes <input type="checkbox"/> No	e) Air-conditioning ?	<input type="checkbox"/> Yes <input type="checkbox"/> No
f) Door locking system ?	<input type="checkbox"/> Yes <input type="checkbox"/> No	g) TV ?	<input type="checkbox"/> Yes <input type="checkbox"/> No

11.10. Player Escort Room :-

a) Exact Location	<input type="text"/>		
b) Sofa & Chairs ?	<input type="checkbox"/> Yes <input type="checkbox"/> No	c) Toilet ?	<input type="checkbox"/> Yes <input type="checkbox"/> No
d) Refrigerator ?	<input type="checkbox"/> Yes <input type="checkbox"/> No	e) Air-conditioning ?	<input type="checkbox"/> Yes <input type="checkbox"/> No
f) Door locking system ?	<input type="checkbox"/> Yes <input type="checkbox"/> No	g) TV ?	<input type="checkbox"/> Yes <input type="checkbox"/> No

12. Media :-**12.1. Press Room :-**

a) Location	<input type="text"/>					
b) Capacity	<input type="text"/>					
c) Table & Chairs	<input type="checkbox"/> Yes <input type="checkbox"/> No					
d) Air-conditioning	<input type="checkbox"/> Yes <input type="checkbox"/> No					
Facilities	Available			How many		Can be increased?
e) Phone	<input type="checkbox"/> Yes <input type="checkbox"/> No			<input type="text"/>		<input type="checkbox"/> Yes <input type="checkbox"/> No
f) Internet Broadband	<input type="checkbox"/> Yes <input type="checkbox"/> No			<input type="text"/>		<input type="checkbox"/> Yes <input type="checkbox"/> No
g) Fax	<input type="checkbox"/> Yes <input type="checkbox"/> No			<input type="text"/>		<input type="checkbox"/> Yes <input type="checkbox"/> No
h) Photocopier	<input type="checkbox"/> Yes <input type="checkbox"/> No			<input type="text"/>		<input type="checkbox"/> Yes <input type="checkbox"/> No
i) Computer	<input type="checkbox"/> Yes <input type="checkbox"/> No			<input type="text"/>		<input type="checkbox"/> Yes <input type="checkbox"/> No
j) Printer	<input type="checkbox"/> Yes <input type="checkbox"/> No			<input type="text"/>		<input type="checkbox"/> Yes <input type="checkbox"/> No
k) Refrigerator	<input type="checkbox"/> Yes <input type="checkbox"/> No			<input type="text"/>		<input type="checkbox"/> Yes <input type="checkbox"/> No
l) Toilet	<input type="checkbox"/> Yes <input type="checkbox"/> No			<input type="text"/>		<input type="checkbox"/> Yes <input type="checkbox"/> No
m) TV	<input type="checkbox"/> Yes <input type="checkbox"/> No					
n) Press Centre	<input type="checkbox"/> Yes <input type="checkbox"/> No					
m) Specific area for Photographers in press room ?			<input type="checkbox"/> Yes <input type="checkbox"/> No			

12.2. Press Conference Room :-

a) Press Conference Room ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	b) Capacity	<input type="text"/>
c) Location	<input type="text"/>		d) Table & Chair	<input type="checkbox"/> Yes <input type="checkbox"/> No
e) Podium	<input type="checkbox"/> Yes	<input type="checkbox"/> No	f) No. of seats on Podium	<input type="text"/>
g) Microphone	<input type="checkbox"/> Yes	<input type="checkbox"/> No	h) No. of Microphone	<input type="text"/>
i) Speakers	<input type="checkbox"/> Yes	<input type="checkbox"/> No	j) No. of speakers	<input type="text"/>

k) How do media go from media seats to conference room ?

☐ Exclusive pathway for media to Press Conference Room.

☐ Shared pathway with VIP/Fans/Teams/Match Officials.

12.3. TV & Commentary Positions :-

TV & Radio positions ?	<input type="checkbox"/> Yes <input type="checkbox"/> No				
	No. of enclosed positions	No. of outdoor positions	Locations & Area (m ²)	Can it be increased?	If Yes, by how many?
Radio Positions	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="text"/>
TV Positions	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="text"/>
Total	<input type="text"/>	<input type="text"/>			

12.4. Media Stand :-

	No. of seats with desk	No. of seats without desk	Locations	Can it be increased?	If Yes, by how many?
Covered Seats	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="text"/>
Uncovered Seats	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="text"/>
Total	<input type="text"/>	<input type="text"/>			
Power Plug	<input type="checkbox"/> Yes	<input type="checkbox"/> No			
Internet	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Type of Internet	<input type="checkbox"/> Wired Broadband	<input type="checkbox"/> Wireless

12.5. Mixed Zone :-

a) Location	<input type="text"/>		
b) Is location between the team's dressing room & their exit to team bus ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
c) Space	Area : <input type="text"/>	m ²	
d) Capacity	<input type="text"/>		
e) Segregation from spectators ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	

12.6. TV Compound Area:-

- a) Location
- b) Dimension m² Secured Area ? ☐ Yes ☐ No

12.7. Pitch Position for Photographers & ENG:-

- a) No. of positions for photographers in behind the goals
- b) No. of positions for ENG crew behind the goals
- c) No. of powerpoints & internet access for the photographers on the pitch

13. Spectators with Disabilities :-

- a) Seperate access is available directly to their seating area ? ☐ Yes ☐ No
- b) Toilets for the disabled ? ☐ Yes ☐ No Easy access from the disabled seats to the toilets ? ☐ Yes ☐ No
- c) Parking for the disabled ? ☐ Yes ☐ No Easy access from the disabled seats to the parking ? ☐ Yes ☐ No
- d) Is a seat available for the accompanying persons immediately next to the disabled spectator ? ☐ Yes ☐ No

14. Control Room :-

- Is there a control room for the coordination of the police, fire service & stadium management ? ☐ Yes ☐ No
- Location
- CCTV System ? ☐ Yes ☐ No
- Location for the crisis management meeting room
- Are there approved emergency contingency plan? ? ☐ Yes ☐ No

15. CCTV - TV Surveillance Spectators Activity :-

- a) Type (Permanent/Temporary)? ☐ Permanent ☐ Temporary
- b) Inside the stadium ? ☐ Yes ☐ No c) Outside the stadium ? ☐ Yes ☐ No
- d) Colour system ? ☐ Yes ☐ No e) Number of cameras
- f) Number of monitor screen

16. Public Announcement System :-

- a) Is there a public announcement system (loudspeakers) ? ☐ Yes ☐ No
- b) Coverage Area
- c) Location
- d) Can national anthem be played & public announcement be made from with this system ? ☐ Yes ☐ No

e) Can promotional spots be played & public announcement be made with this system ?

☐ Yes

☐ No

f) CD/DVD Player?

☐ Yes

☐ No

g) Tape Player?

☐ Yes

☐ No

17. Scoreboard/Giant Screen :-

a) Location

b) Size (in m²)

c) TV Output?

☐ Yes

☐ No

d) Possibility to show the match live ?

☐ Yes

☐ No

e) Possibility to replay the match ?

☐ Yes

☐ No

f) Type of data that can be shown on screen

g) Screen Resolution (Quality)

h) Manufacturer Logo or Name ?

☐ Yes

☐ No

18. Toilets :-

a) Total number of toilets

b) Number of VIP toilets

c) Number of toilets for Men

d) Number of toilets for Women

e) Are they clean & in working order ?

☐ Yes

☐ No

f) Others

19. First Aid Facilities :-

a) First aid room for Public ?

☐ Yes

☐ No

Number

b) Medical Staff ?

☐ Yes

☐ No

c) Location

d) Distance to Location of medical room (in meter)

e) Ambulance ?

☐ Yes

☐ No

Position

f) Nearest Hospital

Name

Distance (km)

How many minutes ?

20. Safety & Security Plan :-

a) Safety gates in the perimeter fence which open onto the playing area ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b) Marked escape routes ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
c) Segregation fences in the grandstand ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	How many ? <input type="text"/>	Height <input type="text"/>
	Location <input type="text"/>	
d) Number of Ticket booths ?	<input type="text"/>	
e) Number of Main entrances ?	<input type="text"/>	
f) Number of Side entrances ?	<input type="text"/>	
g) Number of Turnstiles available ?	<input type="text"/>	
h) Number of Exterior ?	<input type="text"/>	
i) How many minutes does it take to evacuate the spectators ?	<input type="text"/>	
j) Is a stretchable tunnel available to protect the Players & Officials?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
k) Police/Security ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
l) Others	<input type="text"/>	

21. Signposting & Direction :-

a) Signposting ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
(As the stadium approaches)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
(around the stadium to show routes to the different sectors)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
d) Does ticket inform/guide the spectators to their seat once this ticket has been torn off at the turnstiles ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
e) Large scale maps available ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
f) Are the sectors clearly indicated & segregated ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
g) Are entrances, corridors, gangways & public amenities clearly signposted ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

22. Training Facilities :-

1)		
Name	<input type="text"/>	
Location	<input type="text"/>	
Distance	from team hotel (km)	<input type="text"/>
	from AFC hotel (km)	<input type="text"/>
Facilities	Available	How Many

d) Team dressing room ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="text"/>
e) Shower ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="text"/>
f) Toilet ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="text"/>
g) Floodlights ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Number of Lux <input type="text"/>
h) Pitch Dimension (in meters)	Length : <input type="text"/>	Width : <input type="text"/>	
i) Type of Pitch ?	<input type="checkbox"/> Natural	<input type="checkbox"/> Artificial	
	If Artificial Turf	Product Name <input type="text"/>	
	FIFA Approved ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
j) Condition of Pitch ?	<input type="text"/>		
k) Pitch is available 2 days prior to match day?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
l) Remarks	<input type="text"/>		

23. Preferred Hotel :-

23.1) Preferred Hotel (For : <input type="text"/>			
a) Name	<input type="text"/>		
b) Address	<input type="text"/>		
c) Phone	<input type="text"/>	d) Fax	<input type="text"/>
e) Email	<input type="text"/>	f) Price/night	<input type="text"/> (in USD)
g) Distance	From the Stadium	<input type="text"/> (km) ; minutes	<input type="text"/>
	From the City Centre	<input type="text"/> (km) ; minutes	<input type="text"/>

23.2) Preferred Hotel (For : <input type="text"/>			
a) Name	<input type="text"/>		
b) Address	<input type="text"/>		
c) Phone	<input type="text"/>	d) Fax	<input type="text"/>
e) Email	<input type="text"/>	f) Price/night	<input type="text"/> (in USD)
g) Distance	From the Stadium	<input type="text"/> (km) ; minutes	<input type="text"/>
	From the City Centre	<input type="text"/> (km) ; minutes	<input type="text"/>

24. Preferred Airport :-

From the Airport	<input type="text"/> (KM)	<input type="text"/> (Minutes)
Airport Name	<input type="text"/>	
City	<input type="text"/>	
(If the city of the stadium doesn't have international airport, how many daily connections is available from an international airport.)		
How Many	<input type="text"/>	
From which International Airport	<input type="text"/>	