Decision

of the

adjudicatory chamber

of the

FIFA Ethics Committee

Mr Vassilios Skouris [GRE], Chairman
Mr Mohammad Al Kamali [UAE], Member
Mr Jack Kariko [PNG], Member

taken on 12 February 2019

in the case of:
Mr Musa Hassan Bility [LBR]

Adj. ref. no. 15/2018
(Ethics E18-00002)

I. Inferred from the file

1. Mr Musa Hassan Bility (hereinafter: "*Mr Bility*" or "*the official*"), Liberian national, has been a high-ranking football official since 2010, most notably the president of the Liberia Football Association (hereinafter: "*LFA*"), between 2010 and 2018 with a short interruption in May - September 2013, when he was suspended by the Confédération Africaine de Football (CAF). In addition, Mr Bility was a member of the FIFA Marketing and TV Committee between 2012 and 2013, and, more recently (since 2017) of the CAF Executive Committee.

2. Since 2017, the Investigatory Chamber of the FIFA Ethics Committee (hereinafter: "*the investigatory chamber*") received various complaints, submitted by Ms Rochell Woodson, a former member of the LFA Executive Committee, concerning alleged breaches of FIFA regulations committed by Mr Bility between 2012 and 2017 in relation to financial mismanagement and improper use of FIFA (and CAF) funding.

3. In view of the above, the [Auditor 1] was engaged by FIFA to undertake a forensic audit of the LFA. Such forensic audit was undertaken in December 2017, and consisted of a review of various financial and other documents of the LFA, collection of material, interviews with selected individuals within the association (including Mr Bility) and follow-up requests. A report was prepared in relation to the forensic audit performed by [Auditor 1], and submitted in April 2018 (hereinafter: "[Auditor 1] *report*").

4. Based on the information and documentation obtained in the scope of the preliminary investigation (including the [Auditor 1] report), the Chairperson of the investigatory chamber, Ms Maria Claudia Rojas, determined that there was a *prima facie* case that Mr Bility had committed violations of the FIFA Code of Ethics and that Mr José Ernesto Mejia would lead the investigatory proceedings as chief of the investigation. On 18 May 2018, Mr Bility was notified, pursuant to arts. 63 par. 1 and 64 par. 1 of the FIFA Code of Ethics, 2012 edition ("*2012 FCE*"), that investigation proceedings under ref. no. E18-00002 had been opened against him relating to possible violations of arts. 13, 15, 17, 19, 20 and 21 of the 2012 FCE.

5. With regard to the procedural history before the investigatory chamber, reference is made to the relevant section in the final report.

6. On 17 December 2018, the investigatory chamber informed Mr Bility that it had concluded its investigation proceedings and, therefore, it had submitted its final report (hereinafter: "*the final report*") to the attention of the Chairperson of the adjudicatory chamber of the FIFA Ethics Committee (hereinafter: "*the adjudicatory chamber*") in accordance with art. 65 of the 2018 edition of the FCE (hereinafter: "*2018 FCE*" or "*the FCE*").

7. On 18 December 2018, Mr Vassilios Skouris, chairperson of the adjudicatory chamber (hereinafter: "*the Chairperson*"), opened adjudicatory proceedings against Mr Bility in accordance with art. 68 par. 3 of the FCE. Mr Bility was also provided with a copy of the Final report and its enclosures, and informed of the deadlines within

which he would have to provide his position on the final report and to request a hearing.

8. On the same day, Mr Bility, via his legal representatives, requested an extension of the deadline to request a hearing and to provide his position (until 12 January 2019 and 8 February 2019, respectively).

9. On 21 December 2018, Mr Bility was provided with an extension of the relevant time limits (8 and 15 January 2019, respectively), and informed of the composition of the adjudicatory chamber's panel.

10. On 4 January 2019, Mr Bility, via his legal representatives, requested a hearing, and reiterated his demand for an extension of the deadline to provide his position, providing a copy of his passport and asking that the secretariat of the Ethics Committee assist him in his visa application process.

11. On 5 January 2019, Mr Bility was provided with the procedural outline of the hearing (scheduled for 24 January 2019), and granted a new extension of the time limit for him to provide his position (18 January 2019). On 8 January 2019, Mr Bility was informed that only two of his four legal representatives who would attend the hearing were entitled to speak on his behalf during such hearing.

12. On 11 January 2019, Mr Bility claimed that the investigation conducted by the investigatory chamber was affected by a number of procedural irregularities (such as the failure to assess the credibility of the witnesses or the truthfulness of their allegations, the failure to interview key witnesses, the relying on unverified hearsay and the failure to provide a number of documents as part of the investigations), which would render it fundamentally flawed and incomplete. In this respect, Mr Bility requested the adjudicatory chamber to order the investigatory chamber to provide all supporting evidence, and to summon and examine all witnesses relied upon by the investigatory chamber (including Ms Woodson). Furthermore, Mr Bility stated that he reserved his right to present witnesses statements in support of his position, and requested once more the postponement of the hearing. The request for additional documentation and for the postponement of the hearing was made again by letters dated 14 and 15 January 2019.

13. On 15 January 2019, Mr Bility was provided with a letter dated 14 January 2019 from the chief of investigation, according to which "*investigation files (attached to the final report) contained all the facts and gathered evidence which were relevant to the possible rule violations and recommendation to the adjudicatory chamber*". Furthermore, Mr Bility was referred to art. 65 and 66 of the FCE, according to which the investigation files, which may be limited to the documents and information relevant for the ethics investigation, shall be submitted to the adjudicatory chamber together with the final report. The relevant letter also enclosed the "*documentation provided by the* [Auditor 1] *as enclosures to its report*". Mr Bility was further informed that, in view of the above circumstances, the Chairperson had decided to

grant him an exceptional and final time limit to provide his position (4 February 2019) and that, as a consequence, the hearing of 24 January 2019 was postponed.

14. On 19 January 2019, Mr Bility requested to be provided with further documents, claiming that the "*case file is still not complete*".

15. On 23 January 2019, Mr Bility was informed that the hearing would take place on 12 February 2019, as well as of the composition of the relevant panel deciding the case. Mr Bility was referred to the content of the previous correspondences (in particular the letter dated 14 January 2019 from the investigatory chamber) and reminded that he had been provided with additional documents, which are not part of the investigation files, solely for reasons of "*transparency and good order*". Finally, Mr Bility was asked to specify whether he would request the appearance of witnesses at the hearing, and informed that the adjudicatory chamber, on its own initiative, did not intend to call any witnesses to appear at such hearing.

16. On 29 January 2019, Mr Bility asked to be provided with a new invitation letter (for his visa application process) and reiterated his request for the summoning and examination of all witnesses relied upon by the investigatory chamber (including Ms Woodson), as well as for his cross-examination of same.

17. On 30 January 2019, Mr Bility was reminded that he had been previously asked to inform by 4 February 2019, whether he requested the appearance of witnesses (art. 75 par. 3 of the FCE) and to provide a passport copy of each of these persons, the appearance of whom he would be responsible to ensure. He was further reminded of having been previously informed that the adjudicatory chamber did not intend to call any witnesses on its own initiative, which meant that witnesses would have to be summoned either by the investigatory chamber or by Mr Bility.

18. On 4 February 2019, Mr Bility submitted his position (including a list of exhibits) and reserved his right to produce additional evidence before or at the hearing of 12 February 2019, in view of the "*very tight deadline*" imposed on him to file his statement of defence. Mr Bility also submitted sworn affidavits of Messrs Ansu Dulleh, Samuel Karn and Joseph Kollie, informing that he intended to call on them as witnesses at the hearing (and requesting invitation letters for their visa application process). Finally, Mr Bility requested that the persons who had been cited in the final report of the investigatory chamber be summoned to appear (and be questioned) at the hearing, claiming he had "*no means of summoning these individuals*".

19. On 5 February 2019, Mr Bility was informed that the Chairperson had approved his request for Messrs Dulleh, Karn and Kollie to appear as witnesses at the hearing, and was referred to the content of the previous letter dated 30 January 2019 with respect to his request for the summoning of the other persons mentioned in his submission of 4 February 2019.

20. On 6 February 2019, Mr Bility informed that he would also call Messrs Musa Shannon and Jallah Corvah (two of the persons cited/mentioned in the [Auditor 1] report

and final report) as witnesses at the hearing and requested an invitation letter for Mr Corvah (for his visa application process). He also requested that sufficient time be allocated for the examination of all witnesses, as well as a confirmation that the hearing would be recorded, and the relevant transcript be made available to him "*at the Ethics Committee's earliest convenience*".

21. On the same day, Mr Bility was provided with an updated hearing outline and start time, and informed that such hearing would be recorded (and that he would be provided with such recording, upon reasoned request).

22. On 7 February 2019, Mr Bility informed that none of the four witnesses (called at the hearing) had received an entry visa at that point, and that it was "*becoming increasingly unlikely*" that they would receive such in time for the hearing on 12 February 2019. In order to ensure that the witnesses can attend the hearing, Mr Bility requested the postponement of such.

23. On 8 February 2019, it was pointed out to Mr Bility that, in accordance with art. 75 par. 2 of the FCE, he was responsible to ensure the appearance of any witness he would request, and that he had been made aware of such responsibility ever since the opening of the adjudicatory proceedings on 18 December 2018, and reminded several times (in particular by means of the letter dated 15 January 2019). Mr Bility was therefore informed that he had had the opportunity to work on the respective visa procedures since 18 December 2018, and the fact that he was not able to arrange the relevant visas on time (for the respective witnesses) was only due to him initiating such procedures in a belated manner, while the support provided by the FIFA administration in relation to issuing the requested visa invitation letters was always prompt and without any objection. In conclusion, Mr Bility was informed that his request for a postponement of the hearing of 12 February 2019 was dismissed, and invited to attend such hearing, either in person or represented by his Swiss-based lawyers.

24. On the same day, Mr Bility reiterated his request for a postponement of the hearing, stressing the fact that he could not have initiated the relevant visa application process for the respective witnesses until the adjudicatory chamber approved their appearance at the hearing, which only occurred on 5 and 6 February 2019, respectively. He therefore concluded that, in order to respect his due process rights (which include the appearance of the witnesses called by him at the hearing) and given that the failure to obtain the witnesses' visas in time was not due to a fault from his part, the hearing should be postponed to a later date when such witnesses would be able to attend.

25. Still on the same day, Mr Bility was reminded of his responsibility to ensure the appearance of any witnesses summoned, which would include the timely selection of potential witnesses, the submission of the pertinent requests and, if necessary, the (prospective) initiation of visa procedures. The hearing was once more confirmed for the date of 12 February 2019.

26. On 11 February 2019, Mr Bility informed that, due to him not receiving his passport with the necessary visa, he was not able to travel to Zurich for the hearing as planned, and that he would probably not be able to arrive in Zurich before Wednesday morning. Mr Bility therefore requested once more the postponement of the hearing, in order to complete the visa procedure and to allow the hearing of the relevant witnesses (who could also not obtain their respective visas for the hearing).

27. On the same day, Mr Bility was reminded that he had been provided on 7 January 2019 with a first invitation letter, for the hearing initially scheduled on 24 January 2019, informed on 15 January 2019 of the new hearing date (12 February 2019) and that he had waited until 29 January 2019 to request another invitation letter, which was provided to him within less than 24 hours. He was informed that, taking into account that he had been aware of the visa modalities in case of a prospective hearing since December 2018, that he had been informed of the February date of the hearing three weeks in advance, that the adjudicatory chamber had been very expediting in relation to his various requests, and that he would be duly represented at the hearing by his Swiss counsels, the Chairperson had decided to proceed with the hearing scheduled for 12 February 2019. By separate letter of the same day, Mr Bility was informed that the Chairperson had decided to offer him the possibility to reiterate his requests for postponement at the beginning of the hearing, followed by the position of the investigatory chamber in this respect, and that the decision on the postponement of the hearing would be taken by the panel.

28. On still the same day, Mr Bility made a series of claims according to which the adjudicatory chamber would be solely responsible for his absence, as well as that of his witnesses, at the hearing, and requested that, in case the hearing would take place, he be allowed to question Messrs […] (Deputy Secretary to the Adjudicatory Chamber of the FIFA Ethics Committee) and José Ernesto Mejia, a request which had been included in his statement of defence. Mr Bility furthermore asked that he be allowed to file a short written statement in lieu of the oral statement he would have been entitled to at the hearing. Finally, he informed that his legal representatives would display a PowerPoint presentation in support of his case (including in support of his request for postponement) and asked for a confirmation that the necessary technical equipment would be available during the hearing.

29. On 12 February 2019, a hearing before the adjudicatory chamber was held at the Home of FIFA in Zurich. Mr Bility did not attend the hearing but was represented by legal counsel. The chief of investigation and the legal representatives of Mr Bility made submissions on individual details of the case, which will be addressed below. The legal representatives of Mr Bility were allowed to display the relevant PowerPoint presentation in support of their case (including in support of their request for postponement). At the beginning of the hearing, the legal representatives of Mr Bility again presented their request for postponement of the hearing, and the chief of investigation was given the right to respond to such request, then the adjudicatory chamber deliberated and decided not to postpone the hearing, for reasons which will be described below. The hearing was then continued and, at its end, a written

statement of Mr Bility was filed in lieu of the oral statement he would have been entitled to at the hearing

II. and considered

A. Applicability of the FCE *ratione materiae* (art. 1 of the FCE)

1. The adjudicatory chamber notes that, according to the final report of the investigatory chamber on the present matter, there are several indications of potential improper conduct in terms of the FCE by the official. In particular, during the investigations, possible violations of the relevant provisions of the FCE related to conflicts of interest (art. 19), offering and accepting gifts or other benefits (art. 20) and misappropriation of funds (art. 28), as well as their analogous provisions in the 2012 edition of the FCE, have been identified. The factual circumstances raise questions of potential misconduct in terms of the FCE.

2. Consequently, the FCE is applicable to the case according to art. 1 FCE (*ratione materiae*).

B. Applicability of the FCE *ratione personae* (art. 2 of the FCE)

3. According to art. 2 FCE, the Code shall apply, *inter alia*, to "*officials*". The definitions section of the current FCE does not contain a definition of the term "*official*" but refers to the definitions section in the FIFA Statutes.

4. By virtue of his positions within the LFA and FIFA mentioned previously (cf. par. I.1 above), Mr Bility was an official within the meaning of the definition given in no. 13 of the definitions section in the FIFA Statutes during the period presently relevant (2012 – 2017).

5. As a consequence, at the time the relevant actions and events occurred, and in view of Mr Bility's position in football at the time, the FCE applies to the official according to art. 2 of the FCE (*ratione personae*).

C. Applicability of the FCE *ratione temporis* (art. 3 of the FCE)

6. The relevant events took place between 2012 and 2017, at a time before the 2018 FCE came into force. With regard to the applicability of the FCE in time, art. 3 of the 2018 FCE stipulates that the 2018 FCE shall apply to conduct whenever it occurred. Accordingly, the material rules of the 2018 FCE shall apply, provided that the relevant conduct was sanctionable at the time (with a maximum sanction that was equal or more) and unless the 2012 or 2009 editions of the FCE would be more beneficial to the party (*lex mitior*).

7. In this context, following the relevant case law and jurisprudence, the adjudicatory chamber notes that the spirit and intent of the 2009 and 2012 editions of the FCE

(which were applicable in the relevant period 2012 – 2017) is duly reflected in the below articles of the 2018 FCE, which contain equivalent provisions:

- Art. 20 of the 2018 FCE has a corresponding provision in the 2012 FCE (art. 20) and in the 2009 FCE (art. 10);
- Art. 19 of the 2018 FCE has a corresponding provision in the 2012 FCE (art. 19) and in the 2009 FCE (art. 5).

8. Furthermore, art. 28 of the 2018 FCE has a corresponding provision in the 2012 FCE (art. 21 par. 2). While the 2009 FCE does not contain a corresponding provision, this is irrelevant, since all the events that are connected to the respective infraction (misappropriation of funds) date from 2014 and later, after the entry into force of the 2012 FCE (25 July 2012).

9. In consideration of all the above, the adjudicatory chamber concludes that the different FCE editions cover the same offence and that the maximum sanctions in the 2018 FCE are equal or less. Furthermore, from a material point of view, the adjudicatory chamber considers that none of the provisions would be more beneficial to the accused (principle of "*lex mitior*"), since their application would lead to the same result.

10. Consequently, the 2018 FCE is applicable to the case according to art. 3 of the 2018 FCE (*ratione temporis*).

D. Jurisdiction of the FIFA Ethics Committee

11. The scope of jurisdiction of the FIFA Ethics Committee is defined in art. 30 of the FCE, which is more restrictive compared to the equivalent provisions in the previous editions of the FCE.

12. Art. 30 of the FCE defines a primary (par. 1) and secondary (par. 2) competence of the FIFA Ethics Committee. According to art. 30 par. 1 let. c), if the relevant conduct is related to the use of FIFA funds, the Ethics Committee shall be entitled to investigate and judge the respective matter. The secondary competence of the FIFA Ethics Committee is established when the relevant conduct has not been investigated and judged (in particular within three months as from when the matter became known to the Ethics Committee) and/or cannot be expected to be investigated and judged by the relevant judicial bodies of the association/confederation concerned.

13. The adjudicatory chamber notes that the conduct of Mr Bility in relation to the 2015 FIFA Ebola Grant and the renovation of the Antoinette Tubman Stadium concerns the use of FIFA funds. Furthermore, the Ethics Committee has not been informed of any proper proceedings having been taken by the LFA or the CAF against Mr Bility in connection to his conduct related to the use of the [Accomodation company 1] or [Company 2], since such accusations were made in 2017 (cf. par. I.2 above).

14. Consequently, the FIFA Ethics Committee is entitled to judge Mr Bility's conduct in relation to the aforementioned matters on the basis of art. 30 of the FCE.

E. Procedural issues

15. In his extensive written position to the adjudicatory chamber (cf. par. I.12 above), his other various correspondences and the oral submissions made by his legal representatives during the hearing, Mr Bility presented a list of procedural issues.

a) Request for postponement of the hearing

16. The first request, which he made several times (by letters dated 7, 8 and 11 February 2019, as well as during the hearing), was for the second postponement of the hearing scheduled on 12 February 2019. The reasons presented by Mr Bility in support of his request are the following:

- the impossibility to obtain travel visas to Switzerland for Mr Bility and his witnesses (Messrs Ansu Dulleh, Samuel Karn, Joseph Kollie and Jallah Corvah), which was allegedly due to the adjudicatory chamber's late approval of the witnesses on 5 and 6 February 2019;
- the "*untenable*" and "*unrealistic*" deadlines imposed by the adjudicatory chamber;
- the fact that Mr Bility was only provided with the "*more complete (albeit still incomplete) case file*" on 15 January 2019;
- the fact that Mr Bility did everything he could in order to obtain visa for his witnesses and himself in time for the hearing;
- And, the fact that, according to art. 74 of the FCE, the hearing would have to be conducted in the presence *in situ* of Mr Bility.

17. Notwithstanding the fact that the above-mentioned request has already been analysed and dealt with by the Chairperson prior to the hearing (cf. par. I.23, I.25 and I.27 above), the latter decided to bring the matter to the Panel to be addressed at the hearing, where the legal representatives of Mr Bility had the opportunity to submit again their aforementioned reasons (with the support of a PowerPoint presentation), and the chief of investigation was also allowed to present his position, which can be summarised as follows:

- it is not the Ethics Committee who is responsible for the appearance of witnesses, but the party requesting them, according to art. 75 par. 2 of the FCE, which was stressed upon Mr Bility by means of various correspondences sent by the Ethics Committee;
- Mr Bility was provided with the final report and enclosures on 18 December 2018 and had sufficient time (eight weeks) to prepare his defence and put forward his witnesses. In particular, he had sufficient time to contact the witnesses he eventually called, who are his former colleagues from within the LFA;
- Mr. Bility did not provide any explanation or evidence to justify why he was not able to present/call his relevant witnesses before or when submitting his position on 4 January 2019 (especially since he was aware of the time required to obtain

their visas), given the fact that there is no time limitation for the parties to present their witnesses before the Ethics Committee;

- Mr Bility had requested the Ethics Committee for an invitation letter for his visa application process on 4 January 2019, 20 days before the initial date of the hearing. The Ethics Committee then postponed the hearing (at Mr Bility's request), which granted him more time to apply for the relevant visa;
- the adjudicatory chamber responded immediately (in just hours) to Mr Bility's requests for invitation letters, both for him and his witnesses, and the party has not previously filed a complaint in this respect;
- Mr. Bility did not provide any evidence or arguments regarding the cases of force majeure alluded in relation to the impossibility of the witnesses to appear at the hearing. In fact, it seems that the only reason why the relevant witnesses could not appear at the hearing is due to them not receiving their visas on time - an administrative issue that falls entirely on the party (cf. art. 75 par. 2 of the FCE);
- the four witnesses called by Mr. Bility, who supposedly could not appear at the hearing had previously provided testimonials in writing, three of them in the form of an affidavit (Messrs. Dulleh, Karn and Kollie) and another – Mr Corvah – by means of an extensive interview (transcript).
- finally, there is no provision in the FCE imposing the presence of (all) witnesses as a condition for the conduct of the hearing. In the present case, this is even more relevant since the absence of the witnesses cannot be attributed to the Ethics Committee, but to the party.

18. After taking note of the arguments of the party and of the chief of investigation, the adjudicatory chamber proceeded to deliberate on the request of Mr Bility and had the following considerations to make.

19. The main reason for Mr Bility's request for a postponement of the hearing is represented by the impossibility of the latter, and of his witnesses – Messrs. Dulleh, Karn, Kollie and Corvah – to be physically present at the hearing on 12 February 2019 in Zurich. This absence was due to the failure to obtain the relevant and necessary travel visas on time, failure for which the Ethics Committee was considered responsible by Mr Bility.

20. First of all, the Panel would like to stress that the present adjudicatory proceedings were initiated on 18 December 2018, exactly eight weeks prior to the date of the hearing (12 February 2019), and that the hearing was already postponed once (having been initially scheduled for 24 January 2019), at Mr Bility's request. Therefore, the latter has had ample and, in the opinion of the Panel, sufficient time to prepare his position, as well as to decide on the witnesses he would call for the hearing and make all the necessary arrangements in this respect.

21. Second, it must be stressed that, according to art. 75 par. 2 of the FCE, it is the responsibility of the parties to ensure the appearance of the witnesses requested by them (and to cover the respective costs). This aspect has been made clear to Mr Bility

since the beginning of the adjudicatory proceedings, by means of letter dated 18 December 2018, and then reminded on 15 and 30 January 2019.

22. Third, while it is admitted that the adjudicatory chamber informed Mr Bility that the appearance of witnesses would be subject to its approval, nothing prevented the latter from submitting his witnesses prior to 4 and 6 February 2019. Mr Bility did not offer any explanation or argument why he was prevented from doing so, and the following elements should be taken into account in this respect:

- Messrs. Dulleh, Karn, Kollie and Corvah were all known to Mr Bility, who had worked with them within the LFA;
- Messrs. Dulleh, Karn and Corvah were all mentioned in the final report and investigatory files provided to Mr Bility on 18 December 2018;
- Mr Bility was already aware of the necessary time needed to obtain the relevant visas for the witnesses and himself, having already applied and failed to obtain such in relation to his interview in the scope of the investigatory proceedings;
- No explanation or evidence was provided for the absence of the aforementioned witnesses apart from the failure to obtain their visas;
- Mr Bility did not contest the content of art. 75 par. 2 of the FCE or the respective responsibility he had in respect to the appearance of his witnesses after being informed of such through the letters of 18 December 2018, 15 and 30 January 2019;
- Mr Bility did not explain the absence of Mr Musa Shannon from the hearing, despite the fact that Mr Shannon did not require an invitation letter from the Ethics Committee, and therefore there does not appear to have been a problem in obtaining his visa.

23. Moreover, while Mr Bility places much emphasis on the fact that additional documents were provided by the investigatory chamber on 15 January 2019 (which the investigatory chamber has specifically stated were not relevant for the present matter and not part of the investigatory files), he fails to explain how the receipt of such documents had any effect on (the relevance of) the witnesses he presented on 4 and 6 February 2019, since such witnesses, with the exception of Mr Kollie, had already been mentioned in the final report and investigatory files provided to him on 18 December 2018.

24. With respect to the alleged responsibility (or blame) placed by Mr Bility on the Ethics Committee in relation to the absence of the witnesses, or the failure to obtain their visas, the following aspects should be mentioned:

- the Ethics Committee immediately (within 24 hours) approved all the witnesses brought forward by Mr Bility in his position (4 February 2019) and afterwards (6 February 2019);

- the Ethics Committee ensured that the necessary invitation letters needed for obtaining the visas of the respective witnesses were provided immediately (within 24 hours);

- the Ethics Committee did not obstruct the appearance of the witnesses in any way.

25. Furthermore, and regardless of the reasons and responsibility in relation to the absence of the witnesses, the adjudicatory chamber would like to mention that all such witnesses had produced written statements prior to the hearing, either in the form of affidavits (Messrs. Dulleh, Karn and Kollie) or extensive interviews recorded/transcribed in the scope of ethics proceedings (Messrs Shannon and Corvah). Therefore, the presence and oral testimonies of such witnesses at the hearing cannot in any case be considered as fundamental, let alone conditional, for the holding of such hearing.

26. As to the presence of Mr Bility, the Panel notes that he was in possession of an invitation letter since 7 January 2019 and informed of the rescheduled date of the hearing since 23 January 2019. It is therefore incomprehensible, and has not been explained, how and why, despite being aware of the urgency of the matter and the time required for the visa application process, Mr Bility waited until 29 January 2019 to request a new invitation letter.

27. Furthermore, it was also not explained why or how, after receiving the second invitation letter on 30 January 2019, Mr Bility was not able to obtain his visa in time for the hearing on 12 February 2019 (almost two weeks later). In fact, Mr Bility has even failed to specify the date on which he submitted his application for the required visa.

28. In any case, the responsibility/liability for the failure to obtain Mr Bility's visa cannot be assigned to the Ethics Committee, who was diligent and extremely fast in ensuring the requested invitation letters were provided – first invitation letter was requested on Friday 4 January 2019 at 12:32 and provided on Monday 7 January 2019 at 13:12; second invitation letter was requested on 29 January 2019 at 19:09 and provided on 30 January 2019 at 9:36.

29. With respect to Mr Bility's argument that art. 74 par. 1 of the FCE required for the hearing to be conducted in his presence *in situ*, the adjudicatory chamber would like to make the following considerations.

30. Firstly, while art. 74 par. 1 of the FCE does state that hearings shall be conducted in the presence *in situ* of "*the requesting party*", the provision does not establish such presence as a condition for the holding of a hearing.

31. Furthermore, it must be stated that in the present case, Mr Bility was represented by not one but four legal counsels, who attended the hearing and made extensive oral submissions. Therefore, and in line with the content of art. 38 and 69 par. 4 of the FCE, it could be considered that the hearing was conducted in the presence *in situ* of the party, through his representatives.

32. Finally, it must also be mentioned that Mr Bility was afforded a final opportunity to present his statements/position by means of the written statement dated 11 February 2019 that was submitted to the Panel, the content of which was duly taken into consideration.

33. Therefore, the absence of Mr Bility could not be considered as a valid reason or legal basis for the postponement of the hearing.

34. In view of the above, the adjudicatory chamber does not find any reasons for a second postponement of the hearing in the present proceedings and will proceed with its legal assessment of the matter.

b) The investigation conducted by the investigatory chamber

1. Interview of witnesses

35. Mr Bility claims that the investigatory chamber did not interview any of the individuals on whose testimony it relied and failed to hear potentially key witnesses, in particular Ms Rochelle Woodson and Messrs Dulleh and Karn (par. 53 – 57 of the Statement of defence dated 4 February 2019).

36. In this respect, the adjudicatory chamber would like to state that the individuals who were mentioned and referenced/cited in the Final report had all been interviewed as part of the preliminary investigation (and the forensic audit conducted by [Auditor 1]), and the extensive transcripts of such were enclosed to the [Auditor 1] report. This is further evidenced by the presence of a member of the secretariat to the Ethics Committee ([…]) during most of the interviews conducted (and in particular that of Mr Bility). Therefore, the respective persons were heard on record and their respective testimonies were part of the file based on which the investigation was conducted by the investigation chamber.

37. As for the need or relevance for further interviews of the same persons by the investigatory chamber, the adjudicatory chamber considers that this should have been assessed and would fall under the margin of appreciation of the investigatory chamber, in particular the chief of investigation, who has the competence to undertake any further investigative measures relevant to the case (cf. art. 64 par. 1 of the FCE).

38. Furthermore, it must also be stressed that the chief of investigation did consider it relevant to interview (again) one of the persons already questioned as part of the preliminary investigation, namely Mr Bility – the accused in the respective ethics proceedings. This extensive interview (which was planned to be in person but was ultimately conducted by telephone due to Mr Bility's failure to obtain his visa on time) was conducted by the chief of investigation, as part of the investigatory proceedings, transcribed and prominently referred to in the Final report.

39. As for the assessment of the credibility of the witnesses interviewed (as part of the preliminary investigation), this has been done both by the investigatory chamber, as part of its investigation, as well as by the adjudicatory chamber in the context of the

extensive documentation contained in the relevant file. This would apply to the witnesses mentioned in the [Auditor 1] and Final reports, as well as to the witnesses brought forward by Mr Bility (by means of affidavits).

40. With respect to Mr Bility's argument that some "*potentially key witnesses*" were not interviewed, the adjudicatory chamber would firstly like to stress that all the persons interviewed as part of the preliminary investigation (and [Auditor 1] forensic audit) were officials of the LFA, and as such were made available by the association, whose president Mr Bility was at the time (December 2017).

41. Secondly, Mr Bility did not explain why any other (former) members of the Executive Committee LFA or any officials, other than the ones who were interviewed, would be relevant witnesses in the present case. In the opinion of the adjudicatory chamber, the relevance of witnesses must be assessed based on their involvement in events and knowledge of facts that are related to the charges brought forward in the present case. This is why, in the Final report some of the LFA officials interviewed are referred to and featured more prominently than others, or why some interview transcripts are not even cited, as they do not contain any information that is relevant to the charges/matter at hand.

42. As to the witness affidavits submitted by Mr Bility, there is no element or evidence that would indicate that these statements (or witnesses) had more relevance or more probative value than the others on record, and, in any case, would have to be assessed as mentioned at par. II.57 above.

43. Finally, with regards to Ms Rochelle Woodson, the Panel would like to mention that various written submissions were received from Ms Woodson(cf. par. I.2 above) and that she was contacted by [Auditor 1] for an interview but only a short phone unrecorded conversation was conducted (according to the [Auditor 1] report). Furthermore, it must be stated that the claims of Ms Woodson, while prompting the initial preliminary investigation, were not heavily referred to in the [Auditor 1] or Final reports, and have only been considered by the adjudicatory chamber in the context of all the other relevant documentation of the case.

44. In view of the above, the adjudicatory chamber concludes that the interviews of the LFA officials by [Auditor 1] were conducted in the scope of the investigatory proceedings in the present case (including in the preliminary investigation phase) and are relevant to the present proceedings, insofar as mentioned or referred to in the Final report, and in the context of all the documentation pertaining to the file.

2. [Auditor 1] report

45. Mr Bility alleges that the [Auditor 1] report is incomplete, since [Auditor 1] did not receive a "*significant volume*" of documentary information from the LFA that the investigatory chamber did not follow up upon or request, and that [Auditor 1] did not conduct a disciplinary investigation (par. 58 - 64 of Statement of defence).

46. In this respect, the adjudicatory chamber would like to make the following considerations.

47. The investigatory chamber conducts its investigation on the basis of the relevant provisions of the FCE, in particular arts. 58 – 67 of the Code. This would include the initial evaluation of any complaints submitted, the collection of information and documents, as well as witness statements, and the interviewing of the party, actions which are undertaken either during the preliminary investigations (art. 59 of the FCE) or investigation proceedings (art. 60 – 65 of the FCE). Furthermore, it should be stressed that the content of art. 64 par. 3 of the FCE allows, in complex cases, for the engagement of third parties with investigative duties, for enquiries that must be clearly defined.

48. In the present case, as previously mentioned (cf. par. I.2 – I.3 above), [Auditor 1] was engaged by FIFA to undertake a forensic audit of the LFA following the receipt of allegations concerning alleged breaches of FIFA regulations committed (by Mr Bility) in relation to financial mismanagement and improper use of FIFA (and CAF) funding. Therefore, the forensic audit conducted by [Auditor 1] in December 2017, as well as the subsequent report based on such audit, was part of the preliminary investigation in the present case.

49. Moreover, it has been clearly established in the [Auditor 1] report that the aforementioned company (an international specialist global risk consultancy firm) was engaged by FIFA with this clear scope of its work: on one hand to "*perform forensic accounting review services ("the Review") necessary to identify, quantify and analyse any potential or actual abnormal or adverse issues in relation to financial and administrative transactions, statements and procedures at the LFA*."; and on the other, to produce a report concerning the conduct of the leadership of the LFA, in particular addressing the involvement and conduct of Mr Bility (as president of the LFA) in relation to the specific allegations that led to the Review and a number of other issues of concern, representing potential ethical infringements (cf. p. 1 of the [Auditor 1] report).

50. With respect to the completeness of the [Auditor 1] report, it should be mentioned that the report relied on documents provided by the LFA prior, during or after the site visit of [Auditor 1] representatives to Liberia in December 2017 (cf. p. 12-16 of the [Auditor 1] report). Furthermore, the report specified that a number of additional requests were made to the LFA after the site visit, which were either not responded to or partially complied with. It is further stated that the investigatory chamber provided [Auditor 1] with further (although limited) information on 23 February 2018, which had been received from the LFA. It is therefore clear that both [Auditor 1] and the investigatory chamber requested and did their best to collect as much relevant information and documentation possible from the LFA (whose president Mr Bility was at the time), and it was only due to the association's failure to properly respond or comply with such requests that the respective material could not be gathered. It must also be recalled that proceedings conducted by the Ethics Committee principally rely on the cooperation of FIFA member associations (such as the LFA) and their officials, especially when it comes to the collection of evidence.

51. In any case, the LFA's failure to provide the additional documentation requested in full does not entail that the [Auditor 1] report (or forensic audit) was incomplete or deficient in any way. In fact, it must be stressed that Mr Bility has an ambiguous

position in this respect, on the one side emphasizing the extensive amount of documents enclosed to the [Auditor 1] report and included in the investigatory file (more than 2500 pages), and on the other claiming that such report is incomplete.

52. In view of the above, the adjudicatory chamber does not consider that any evidence was produced that could attest that the [Auditor 1] report is "*incomplete*" or that the arguments of Mr Bility in this respect could affect in any way the report's relevance or probative value.

3. Minimum standards and due process rights of Mr Bility

53. Mr Bility claims that he was never given the opportunity to question the individuals upon whose statements the investigatory chamber relied during the investigatory proceedings, that the investigatory chamber relied on anonymous "*sources*", as well as hearsay and unverified interview statements (some of which are contradicted by the affidavits of Mr Bility's witnesses) in support of its conclusions and that it selectively used statements to the detriment of Mr Bility (par. 79 – 92 of the Statement of defence).

54. The adjudicatory chamber would like to stress that, as part of the right to be heard established by art. 71 of the FCE, the parties are entitled, among others, to inspect evidence to be considered by the adjudicatory chamber in reaching its decision. Mr Bility was provided with the Final report and investigation files on 18 December 2018, and therefore had the opportunity to question any of the individuals referred to or mentioned in such report. Furthermore, Mr Bility has failed to indicate the provision in the FCE based on which he should have been allowed to confront or question the relevant witnesses during the investigation proceedings, or any request he has made in this respect during such proceedings.

55. As to the claims in relation to anonymous "*sources*", hearsay and unverified/contradicted statements as well as the detrimental and selective use of statements used in the investigation (and Final report), the adjudicatory chamber would like to emphasize that, in its analysis of the charges that will be presented below, it has carefully reviewed all the documents pertaining to the case file, which include the Final report and investigation files, as well as the submissions and material provided by the party, based on their relevance and probative value. Moreover, Mr Bility is reminded that he had the opportunity, through his extensive statement of defence and documents enclosed, and in the context of the hearing, to rebut any of the facts or arguments contained in the Final report.

56. In view of the above, the adjudicatory chamber concludes that it cannot be demonstrated that the investigation in the present case violated any procedural rights of Mr Bility, who had the opportunity to contest, during the adjudicatory proceedings, any and all statements made or used in the scope of the investigation.

c) Alleged violation of procedural rights during ethics proceedings

57. In his statement of defence (par. 65 – 78), Mr Bility alleges that his fundamental procedural rights have been "*all but ignored*" by the Ethics Committee, in particular due to:

- the absence of proper examination of the Final report by the adjudicatory chamber (in accordance with art. 68 par. 1 of the FCE);
- the late access or lack of access to potentially relevant documents;
- the abusive time limits imposed by the Ethics Committee without any objective reason.

1. Proper examination of the Final report

58. The adjudicatory chamber would like to refer to the content of art. 68 of the FCE and make the following considerations.

59. The examination of the final report by the Chairperson, as described at art. 68 of the FCE, is a specific duty to be performed in relation to a clear objective: determine whether adjudicatory proceedings can be initiated.

60. To this end, through his examination, the chairperson has to determine whether the matter should be adjudicated (art. 68 par. 3 of the FCE) or whether there is insufficient evidence to proceed (art. 68 par. 2 of the FCE), and then take the respective decision of either opening adjudicatory proceedings or closing the case.

61. In view of the above, it is clear that the task of examining the Final report and investigation files does not consist of an in-depth and definitive analysis of all the factual and legal elements in relation to the relevant charges (which would amount to a pre-judgement of the matter), but rather of a preliminary inspection of the file with the objective of verifying that the charges presented within are substantiated or supported by sufficient evidence in order to justify the initiation of adjudicatory proceedings.

62. In this respect, the Chairperson, a judge with extensive experience, has diligently examined the final report and investigation files and has made an informed decision to initiate adjudicatory proceedings, in line with art. 68 of the FCE and as explained above.

63. In conclusion, the respective above-mentioned claim of Mr Bility is hereby rejected.

2. Access to potentially relevant documents

64. In its letter dated 14 January 2019, the investigatory chamber specifically stated that various materials and documents were gathered, analysed and interviews were conducted in the scope of the respective investigation proceedings and that the final report contained all the facts and gathered evidence which were relevant to the possible violations and finally made a recommendation to the adjudicatory chamber (in line with art. 66 par. 1 of the FCE).

65. Moreover, the investigatory chamber informed that, in the process of gathering the evidence during the investigation proceedings, the [Auditor 1] report and its annexes were particularly examined, with the relevant documents then included, referenced and/or enclosed to the final report.

66. Furthermore, by means of the aforementioned letter, the investigatory chamber provided the documentation attached by [Auditor 1] to its report, stressing (once more) that only the documents relevant to the investigation of Mr Bility had been cited, referenced and enclosed to the respective final report submitted on 17 December 2018.

67. In this respect, the adjudicatory chamber considers, after having carefully reviewed the content of the [Auditor 1] report, that only parts of that document referred to or were relevant to the charges brought against Mr Bility as part of the investigation and Final report of the investigatory chamber. It was those parts, and the documents cited or referenced therein, that were ultimately used or referred to in the Final report and included in the investigatory files which were provided to Mr Bility (on 18 December 2018). It is on the basis of the Final report and investigatory files received from the investigatory chamber (on 17 December 2018), as well as on the submissions and documents provided by Mr Bility, that the adjudicatory chamber is taking its decision in the present matter.

68. In addition, Mr Bility has failed to provide any kind of explanation or evidence in his statement of defence that the documents to which he was provided "*belated*" access (namely the documents provided by the investigatory chamber on 14 January 2019) had any relevance to the case against him. He has also failed to explain the basis for his assumption that the Ethics Committee was in possession of other "*potentially relevant*" documents it has failed to provide to the party (despite the fact that "*the documentation provided by* [Auditor 1] *as enclosures to its report*" was transmitted by the investigatory chamber on 14 January 2019 as mentioned above).

69. In view of the above, the adjudicatory chamber would like to conclude that all potentially case-relevant documents that it has taken into consideration and relied upon in reaching its decision in the present matter (which includes the Final report and investigatory files and the submissions and supporting documents received from Mr Bility) have been duly provided to the party.

3. Time limits imposed by the Ethics Committee

70. The adjudicatory chamber would like to recall that the Ethics Committee had to postpone several times both the (second) interview and hearing of Mr Bility. The party even asked for a third consecutive postponement of his interview in the scope of the investigation proceedings (after the first two tentative dates had to be cancelled for reasons related solely to the unavailability of the party) due to the withdrawal of his lawyer five days prior to the scheduled date of the interview, an event that was not imputable to the Ethics Committee and for which the party should bear full responsibility. In the case of the hearing, it must be stressed that the rescheduled date (12 February 2019) was 19 days after the initially proposed date (24 January 2019) and a fully eight weeks after the start of the adjudicatory proceedings (18 December 2018), when the party was provided with the Final report and investigation files.

71. Furthermore, it should be pointed out that the time limits given by the adjudicatory chamber to the party in the scope of the respective proceedings have been repeatedly extended. In particular, the deadline for Mr Bility to submit his position has been extended three times (from the initial date of 7 January 2019 to 15 January 2019, then to 18 January 2019, and ultimately to 4 February 2019) for a total of four weeks.

72. In this respect, the adjudicatory chamber would like to remind the party that the FCE does not contain any provision that would limit the Ethics Committee in setting time limits. To the contrary, according to art. 52 par. 2 of the FCE, time limits set by the Ethics committee may be extended upon reasoned request, and a second such extension only in exceptional circumstances.

73. In view of the above, the Panel concludes that the time limits set (and extensions of such time limits granted) by the Ethics Committee to the party in the scope of the present proceedings have been in line with the FCE, as well as appropriate.

F. Assessment of potential violations of the FCE committed by Mr Bility

a) Possible violation of art. 28 FCE (Misappropriation of funds)

1. The relevant facts

74. The official may have violated art. 28 of the FCE in connection with the following facts:

A. 2015 FIFA Ebola Grant [Final Report, pp. 12 *et seqq.*]

75. In February 2015, FIFA allocated USD 50,000 to the LFA in support of an initiative purportedly arranged with the [Non-governmental organization] to provide Ebola relief to communities in Liberia. The former General Secretary of the LFA (now deceased), Mr Alphonso Armah, and the General Secretary of the [Non-governmental organization] purportedly signed a Partnership Memorandum of Understanding (MOU) between the LFA and [Non-governmental organization] dated 10 February 2015. Attached to the MOU was a schedule setting out how the funds were set to be spent/disbursed. Jallah Corvah, the LFA Treasurer at the time, and Mr Bility confirmed that it had originally been intended to disburse the funds in partnership with the [Non-governmental organization] as set out in the MOU, and it was on that basis that FIFA had remitted the funds. An amount of USD 50,000 was received by the LFA on 20 February 2015 in its respective bank account, and a withdrawal of USD 44,500 was made on 28 February 2015.

76. However, as explicitly admitted and confirmed by Mr Corvah and Mr Bility, the FIFA Ebola funds were not disbursed as initially agreed with FIFA, or according to the MOU between the LFA and [Non-governmental organization]. In fact, [Non-governmental organization] was not even involved in the decision-making for that disbursement. The reasons for the sudden change of approach in the method of distribution

of the Ebola Grant were provided by Mr Bility in his interviews and position and will be presented below. However, no contemporaneous evidence exists that would indicate that the [Non-governmental organization] was informed by the LFA of the termination of the MoU, as well as of the fact that (and reasons for which) the association would distribute the respective funds on its own.

77. Furthermore, no evidence exists to attest that the LFA requested the approval of FIFA for (or at least informed it of) the distribution of the Ebola grant directly by the association (to the communities) without the cooperation of the [Non-governmental organization] and in disrespect of the MOU signed. Mr Bility claimed, in his interviews, that he had asked at the time (2015) Mr Armah - the then LFA General Secretary - to inform FIFA of the fact that the MOU would no longer be respected or complied with, and that the LFA would disburse the funds directly. However, Mr Bility could not provide any evidence of his request, and Mr Armahis unfortunately deceased and cannot confirm (nor deny) such claim.

78. Moreover, the documentation provided by the LFA Finance Department to attest the disbursement of FIFA Ebola Grant funds (to an amount of USD 44,500) by the LFA has been extensively analysed in the scope of the forensic audit and [Auditor 1] report, and deemed not credible or genuine for the following reasons:

- It is unlikely the funds were disbursed for the purposes of bona fide purchases within a single day (as shown/mentioned on the respective receipts and documentation);
- The signature sheets for the relevant payments made by the LFA appear to have been fraudulently compiled in order to reflect the costs contained in the schedule to the MoU - a document the LFA said they were unable to locate;
- The LFA Treasurer conceded there were no checks carried out to test the authenticity of the receipts;
- There is no evidential trail that the Ebola Grant cash funds, once withdrawn from the bank (USD 44,500), were received in the Finance Department;
- There is no evidence to show who collected those funds from the Finance Department.

79. As to Mr Bility's allegations that the relevant FIFA Ebola Grant funds were distributed to the LFA Executive Committee members, these appear to have different (and even conflicting) versions, made during a radio interview in March 2017, then on the occasion of the forensic audit carried out by [Auditor 1] (as part of an interview on 15 December 2017) and then on 26 September 2018 in the scope of the interview conducted by the investigatory chamber. These allegations are further disputed by statements of some of the members of the aforementioned committee (Mr Musa Shannon, Ms Sheba Brown and Ms Woodson). In particular, no written (contemporary) evidence can attest when the distribution was made, what was the exact amount distributed to the LFA Executive Committee and which members received payments from that amount. It appears that payments of USD 1,500 were made to

at least some of the members of the aforementioned committee, since Mr Bility asked them to reimburse such amounts during a meeting in January 2018.

B. Renovation of the Antoinette Tubman Stadium (ATS) [Final Report, pp. 20 *et seqq.*]

80. From the content of the documents in possession of the Ethics Committee, it appears that two major programs of renovation of the ATS took place – one commencing in 2010 and one in 2015.

81. The audit report prepared by the LFA auditors ([Auditor 2]) in relation to the year ended 31 December 2015 made the following commentary in relation to the stadium renovation that took place that year: "*US $363,625 was spent from FIFA Financial Assistance Programme. Three (3) quotations were received from the following construction companies:* [Company 3]*,* [Company 4] *and* [Company 5]*, all of whom are stationed in Montserrado County, Liberia. A mutual contract was signed between Liberia Football Association and* [Company 5] *to carry on the renovation work at the stadiums*."

82. However, the supporting documentation provided by the LFA for these transactions contained numerous inconsistencies that suggest that the payments were not paid to [Company 5] in their entirety, that there was no tender process and that the accounting documentation prepared by the LFA's finance team had been forged in order to disguise that fact.

83. According to the content of their respective interviews, several senior officials of the LFA (Mr Musa Shannon – former LFA vice-president, Mr Prince Forfor - former Project Director of the LFA and Ms Sheba Brown – former chairperson of the LFA Finance Committee) contradicted the content of the [Auditor 2] audit report concerning the respective tender process, stating either that there was none, or that they had not been aware of such.

84. Mr Bility's statements in this respect (made in his initial interview of 15 December 2017 and the subsequent one on 26 September 2018) are also unclear, alleging that the decision to appoint [Company 5] and award the respective contract was taken by the LFA Executive Committee ("*we made sure that the executive committee approved that*").

85. Among the documents on file submitted by the LFA (in particular the [Auditor 2] audit of the LFA), [Company 4] and [Company 3] were identified as bidders. The undated quotation from [Company 3] was for USD 1,038,085.60. The quotation from [Company 4] was for USD 861,596 and dated 16 January 2015, over 4 months after the contract had been signed with [Company 5], indicating that it could not have been received as part of any genuine tender process.

86. The contract between [Company 5] and the LFA for stadium renovations was signed on 5 September 2014, for a total amount of USD 804,370 (with Mr Bility signing on behalf of the association).

87. The documentation provided by the LFA in support of the payments made to [Company 5] in relation to the ATS renovation works was deficient in a number of ways. In particular:

- each payment appears to have been made by cheque, not bank transfer, but no invoice or other document – such as a request from [Company 5] for payment or a schedule of completed work – was made available in relation to any of the payments;
- each payment voucher was stapled to a poor quality photocopy of a purported receipt from [Company 5] for the amount of the cheque, with each receipt having characteristics that suggest they may not be genuine;
- the signatures on the payment vouchers, in particular that of [A] (CEO of [Company 5]), appear to have significant differences to those on the contract (between the LFA and [Company 5]) and those on the receipts from [Company 5];
- the sequencing of the payment vouchers does not appear to be credible, as vouchers for eleven payments were created relating to a near six-month period between 23 February and 21 August 2015, yet were numbered between 173 & 185, which would entail that the LFA made only 13 payments in total from that voucher book in 2015 and that eleven of those were to [Company 5] and almost all of these were sequentially made. This suggests that the documents were prepared at the same time or in a very short timeframe, rather than being prepared contemporaneously;
- a letter from [Company 5] dated 16 October 2015 and addressed to a Titus Zonah at the LFA states that the "*total amount received to date for the project is US $ 190,0000*" and request that a final payment of USD 14,747.55 be made to the company, to include payment for materials left on site. This letter is dated almost two months after the final recorded payment to [Company 5], being USD 10,000 on 21 August 2015. Given that the payments recorded as being made to [Company 5] by that stage totalled USD 354,000,339 yet [Company 5] state that they received USD 190,000, an amount totalling USD 164,000 is unaccounted for.

88. In conclusion, it appears that Mr Bility has awarded a contract for the renovation of the ATS for a significant amount to a private company ([Company 5]) without conducting a proper tender. Furthermore, it appears that an amount of USD 164,000 from FIFA funds used for the renovation of the ATS was not actually paid to said company, and no explanation could be provided as to its disbursement.

C. *Summary of the position of the investigatory chamber*

89. With regard to the investigatory chamber's position on the above-mentioned agreements, promises and payments, reference is made to the pertinent sections of the Final Report.
[Final Report, pp. 12 *et seqq.*, in particular the conclusions at pp. 17-19, 24 and 30-32]

2. Mr Bility's position

90. In his position dated 4 February 2019, as well as during the hearing of 12 February 2019, Mr Bility made a series of allegations in relation to the above two charges, which can be summarised as follows:

2015 FIFA Ebola Grant

- The Grant was used legally and in accordance with its intended purpose, *i.e.* for Ebola relief efforts in affected Liberian communities, as established by contemporaneous documentary evidence, and the Final Report has not demonstrated otherwise.

- The investigatory chamber cannot simply assert a misappropriation of funds solely based on the fact that the MoU with the [Non-governmental organization] was ultimately not implemented. The non-implementation of the MoU, which occurred for overriding good reasons, is not sufficient to assert a misappropriation of funds as defined in the FCE;

- even if part of the funds had indeed been misappropriated, which has not been proven and – to the best of Mr Bility's knowledge – is not the case, there is no evidence whatsoever personally linking any such misappropriation to Mr Bility;

- Mr Bility did not receive any FIFA funds at any point in time and has not personally enriched himself;

- it is completely illogical that a successful and wealthy businessman such as Mr Bility would go to the lengths alleged in the Final Report only to misappropriate a comparably minor sum of USD 1,500.

Renovation of the ATS

- The FAP funds were used legally and in accordance with their intended purpose, i.e. for the renovation of football infrastructure in Liberia. It is undisputed that the renovation works were carried out and the Final Report has not demonstrated otherwise;

- the Investigatory Chamber cannot simply assert a misappropriation of funds solely based on the fact that no tender process was carried out, in the absence of a legal tender obligation. Furthermore, even if – hypothetically – there had been a tender obligation, the absence of a tender process is not tantamount to misappropriation, let alone misappropriation by Mr Bility.

- Even if part of the funds had indeed been misappropriated, which has not been proven and – to the best of Mr Bility's knowledge – is not the case, there is no evidence whatsoever personally linking any such alleged misappropriation to Mr

Bility. Mr Bility was not involved in the stadium renovation process and had nothing to do with invoices, receipts and other payment documentation. Consequently, the "deficiency" of the documentation provided by the LFA regarding the payments made in relation to the renovation of the stadium, which Mr Bility had never seen before the present proceedings, is an issue of the LFA Finance Department and the Treasurer, Mr Corvah, who – as already stated – admitted on the record that he had not acted in accordance with his professional duties and had notably breached the LFA Financial Policy on numerous occasions.

3. Legal assessment

A. Wording of the relevant provision

91. According to art. 28 of the FCE, persons bound by the Code shall not misappropriate funds of FIFA, the confederations, associations, leagues or clubs, whether directly or indirectly through, or in conjunction with, third parties.

92. Although the content of the provision does not include a specific definition of the concept of misappropriation of funds, the adjudicatory chamber analysed the infringement by using the following legal terms: the illegal use of funds of another person/entity for one's own use or other unauthorized purpose.

93. In this respect, as per the relevant regulations, the members associations shall disburse the development funds received from FIFA in compliance with the respective budget approved by the latter.

B. Persons involved

94. The adjudicatory chamber points out that, according to the Final Report and documents in possession of the FIFA Ethics Committee, Mr Bility exerted a strong level of control over the LFA, in his position as president, and made decisions without consulting with those individuals or with the Executive Committee as required by the LFA Statutes. Moreover, Mr Bility appears to have controlled spending within the LFA (being the only one, apart from the LFA Treasurer – Mr Jallah Corvah – who had access to the banking information of the association), including the approval process and information sharing across the LFA's bodies/committees. Finally, the LFA Treasurer indicated during his interview that he took orders in relation to accounting from the LFA President (Mr Bility), and stated that the President authorised every payment made (adding that "sometimes we do the payment before we do documentations…").

95. In view of the above, Mr Bility appears to have been the approval authority of all the relevant transactions in relation to FIFA funds, in particular the use of the respective funds.

C. Illegal use of FIFA funds for one's own use or other unauthorized purpose

2015 FIFA Ebola Grant

96. Mr Bility claims that he did not used the relevant funds illegally (in a manner prohibited by FIFA regulations or Liberian law), nor were such funds utilised for his own use or other unauthorized purposes. Moreover, he alleges that the Investigatory Chamber failed to prove/demonstrate that the funds were not used for the Ebola relief effort.

97. His first argument is that, while it is undisputed that the LFA and the [Non-governmental organization] signed the MoU - which specified the distribution of the FIFA Ebola Grant funds, soon after the LFA and Mr Bility allegedly realised that such MoU cannot be implemented, as it would endanger the life/health of LFA staff. In particular, Mr Bility claims to have considered that it would be too dangerous to distribute the funds directly to the [Non-governmental organization].

98. However, no explanation is provided as to why transferring funds to an international organisation would constitute a serious threat to the health of LFA personnel or why no solution could be found for the FIFA funds (which were received merely 10 days after the signing of the MoU) to be transferred or transmitted to [Non-governmental organization] for the implementation of the relevant relief efforts.

99. Similarly, it is not clarified why it would be perfectly justified and safe for the FIFA funds to be distributed directly by the LFA Executive Committee members and Secretary General for awareness and prevention work in their respective communities, without putting all these persons in danger of contracting the disease (for example Messrs Dulleh and Karn, who, in their respective statements, claimed to have bought and distributed medical supplies in their respective communities).

100. In view of the above, the adjudicatory chamber considers that the arguments brought forward by Mr Bility to explain the failure to implement the MoU between the LFA and [Non-governmental organization] cannot be sustained.

101. Furthermore, the panel finds it surprising, to say the least, that no proof exists or could be provided by Mr Bility of the decision of the LFA Executive Committee (as well as reasons behind such decision) to not proceed with the implementation of the MoU. Furthermore, it is all the more relevant that the only information on the aforementioned decision come from the statements of Mr Bility, and from the written affidavits of Mr Dulleh and Mr Karn, made almost four years after the facts, which directly contradict the statements of other members of the LFA Executive Committee made in December 2017 (claiming that the LFA Executive Committee did not even meet at the time of the Ebola epidemic and receipt of the FIFA Ebola Grant).

102. Most importantly, and irrespective of the above, no proof could be found that FIFA was informed of the LFA (Executive Committee)'s unilateral decision to disregard and not implement the MoU with [Non-governmental organization], a legal document signed merely weeks before. It is very important to stress that the Ebola Grant

funds were allocated/donated by FIFA based on the understanding that such funds would be distributed by the LFA in cooperation with an organisation specialized in humanitarian activities, for a very specific purpose – to help the fight against Ebola. The entire reason for the signature of the MoU between the LFA and [Non-governmental organization] was to show the association's commitment to such cause, and to guarantee the distribution of the FIFA funds to this end.

103. The above is further reflected in the content of the MoU, which contains the following wording: "*WHEREAS, FIFA, the mother body of The LFA request a Partnership with a Non Governmental Organization to implement its assistance for the fight against the deadly Ebola disease; And WHEREAS, the* [Non-governmental organization] *also being a full member of the international Committee of the Red Cross / Red Crescent Society was selected by The LFA as partner to implement the goals of FIFA […] NOW, THEREFORE, for and in consideration of the covenants and stipulations, the PARTIES hereto have agreed, affirmed and expressed their understanding and consent to the terms and conditions contained in this MOU as follows: […] That the grant of United States dollars fifty thousands, (USD 50,000.00) given by FIFA shall be used to implement the desire goals of FIFA to help eradicate Ebola from liberia through this Partnership MOU*".

104. In view of the above, the Panel considers that, it cannot be implied, by no means, that the LFA had "*discretion with respect to the specific use of the funds*", as Mr Bility suggests in his defence statement. To the contrary, as the entity donating the relevant funds, and in view of their significant amount (USD 50,000), FIFA would have had to be immediately informed of any change in the disbursement of such, in particular the non-respect of the MoU signed few weeks earlier and which specified the exact implementation of the FIFA Ebola Grant.

105. In this respect, Mr Bility's claim of having directed the former LFA Secretary General to inform FIFA of the "*change of plans*" regarding the Ebola funds is not supported by any evidence (in particular given the fact that the respective former General Secretary has been deceased since before the start of the present proceedings, and that the claim is not corroborated by any witness or written documents). Furthermore, as president of the LFA at the time, and in view of the seriousness of the matter (distribution of a significant FIFA fund to help fight a deathly epidemic), Mr Bility should have ensured that not only FIFA is duly informed of the change before it was operated, but also that it approves/endorses it.

106. In conclusion, the Panel considers, in the absence of any contemporaneous written evidence, that no justified reasons existed for the failure to implement the MoU with the [Non-governmental organization]. Furthermore, the LFA had no discretion with respect to the specific use of the FIFA Ebola Grant funds, and had to disburse such in cooperation with a partner NGO, which was the [Non-governmental organization], as clearly designated in the MoU. Moreover, there is no evidence that FIFA, the donor of the respective funds, was informed (and more importantly, asked for approval) before the unilateral "*change of plans*" regarding the distribution/use of the FIFA Ebola Grant funds, which would render such use illicit. Finally, the adjudicatory chamber is not convinced (to its comfortable satisfaction), by the statements and documents provided by Mr Bility, that the decision to not implement the MoU

with the [Non-governmental organization] was duly taken by the LFA Executive Committee. To the contrary, the various testimonies provided by senior officials of the LFA (in particular Mr Corvah – the LFA Treasurer, and Ms Sheba Brown – the chairperson of the LFA Finance Committee) indicate Mr Bility took such decision himself.

107. With respect to the distribution of the amount of USD 44,500 of the FIFA Ebola Grant, Mr Bility claims that, "*to the best of his knowledge*", these funds went to their intended purpose – the Ebola relief efforts. However, Mr Bility fails to clarify what "*the best of his knowledge*" is, since he had already provided significantly different and conflicting versions of the use of the FIFA funds (par. 20 above and p. 14-16 of the Final report).

108. In his statement of defence, Mr Bility claims that approximately 30% of the FIFA funds were distributed in cash to the members of the LFA Executive Committee (an amount of USD 1,500 to each), while the remaining 70% was delivered to the former Secretary General for implementation of an "*Ebola Awareness Program*". With respect to the distribution to the LFA Executive Committee, the affidavits of Messrs Dulleh and Karn, as well as the email from Ms Rochell Woodson enclosed to the statement of defence (as Appendices MB-7, MB-8 and MB-21) directly conflict with the statements of various members of the said committee, according to which such members did not appear to receive any amounts related to the FIFA Ebola Grant.

109. More importantly, Mr Bility has not managed to clarify the decision taken by the LFA Executive Committee on 8 January 2018, almost three years after the distribution of the Ebola funds, when he "*suggested*" that all members of the committee "*replenish*" to FIFA the amount of USD 1,500 previously received in relation to the Ebola fund, informing that the respective project was not implemented by the LFA Secretariat, as instructed by the Executive Committee. In particular, Mr Bility failed to explain his sudden request to ask all the members of the said committee to reimburse an amount that he claims was duly and legally distributed almost three years before, or his sudden discovery that the respective Ebola project was not implemented three years later.

110. In view of the above, the Panel considers that any payment made from the FIFA Ebola Grant funds to the members of the LFA Executive Committee, in which Mr Bility was involved, was not authorized by FIFA (who was not even made aware of such distribution). Therefore, regardless of whether the amounts previously paid to the LFA Executive Committee members were reimbursed (which is not claimed or proven by Mr Bility), this would not "*heal*" the original disbursement of the funds, for an unauthorized purpose. Moreover, the Panel is convinced, to its comfortable satisfaction, that Mr Bility was involved in the aforementioned distribution of FIFA funds in 2015, a fact that is underlined by his "*suggestion*" made in January 2018 to the members of the LFA Executive Committee to "*replenish*" such amounts.

111. As to the alleged disbursement of the Ebola fund as reported in the documentation presented to [Auditor 1] by the LFA Treasurer, as well as the latter's testimony, Mr Bility claims that he had no responsibility in this respect, even in case that the rele-

vant documentation was falsified (as implied and explained in the [Auditor 1] report). In this respect, the Panel would like to refer to pars. 96-97 above describing Mr Bility's role within the LFA, in particular concerning the financial decision-making, whereby various LFA officials, including the LFA vice-president and Treasurer indicated that Mr Bility was directly involved in the approval of such decisions/payments, even going as far as to sign "*the majority of cheques*".

112. Moreover, the alleged distribution of the Ebola fund as presented in the documentation of Mr Corvah (according to which the amount of USD 44,500 was disbursed in its entirety on 28 February 2015) contradicts the scenario provided by Mr Bility according to which approximately 30% of such fund was distributed to the LFA Executive Committee members.

113. In conclusion, the adjudicatory chamber finds that the FIFA Ebola Grant fund was not disbursed in accordance with the MoU with the [Non-governmental organization] (which was not respected by the LFA), and that FIFA was never informed of that fact, or of the real use of the funds. Moreover, there are several and serious inconsistencies regarding the distribution of part of the Ebola funds to the LFA Executive Committee, and the documents provided by the LFA Treasurer, who clearly stated in his testimony that Mr Bility was approving/authorising LFA payments, appear to have been falsified, in order to disguise or cover the (real) use of the Ebola funds.

Renovation of the ATS

114. Mr Bility claims that all FIFA funds provided in relation to the renovation of (stadia) infrastructure were, to the best of his knowledge, used in accordance with their intended purpose and that, even in case part of such funds would have been misappropriated, he was not involved and cannot be made responsible for such.

115. In this respect, the adjudicatory chamber turns to the content of the Final report, which consistently shows Mr Bility's significant role in respect to the use of FIFA funds for the renovation of the ATS.

116. First, Mr Bility signed the application forms on behalf of the LFA for the FIFA Assistance Programme (hereinafter "*FAP*"), based on which a total amount of USD 750,000 FAP funds was granted to the LFA in 2015, of which the amount of USD 225,000 was earmarked for "*Maintenance of ATS Stadium*".

117. Second, he was involved in the selection and awarding of the ATS renovation contract to the [Company 5] (according to various senior officials of the LFA and, partly, his own statements).

118. Third, Mr Bility signed the relevant contract between the LFA and [Company 5], for a total amount of USD 804,370.

119. While Mr Bility tried to mitigate his responsibility in relation to the distribution of the FAP funds for the renovation of the ATS, the Final report has clearly indicated that, although only the amount of USD 225,000 was allocated to the renovation/maintenance of the ATS according to the relevant 2015 FAP documents, a considerably higher amount of USD 331,000 was apparently paid in 2015 by the LFA for such

renovation works (according to the relevant payment documents to [Company 5]). Mr Bility was not able to explain the difference, although he was the one who signed both the FAP application documents, and the contract with [Company 5].

120. Furthermore, a document from [Company 5] dated two months after the last alleged payment made to the company for the renovation works clearly states that the company had only received an amount of USD 190,000 for the project, meaning an amount of USD 141,000 (from the total USD 331,000 paid to [Company 5]) is unaccounted for.

121. The explanation provided by Mr Bility in the case of the latest discrepancy is, in the view of the Panel, not satisfactory, since the amount of USD 162,188 allegedly received by the [Company 4] in relation to the renovation of the ATS in 2015 (purposely after the contract with [Company 5] was cancelled) does not correspond with the unaccounted sum (USD 141,000). Furthermore, and regardless of the above, any payment made by the LFA to [Company 4] in relation to the renovation of the ATS does not explain why the relevant payment documentation dated February – August 2015 mentions [Company 5] as beneficiary.

122. As for the payment documentation provided by the LFA Treasurer/Finance Department, Mr Bility admits that such documentation was deficient, and even potentially falsified, but refutes any responsibility in this respect, as president of the LFA, claiming that he was "*only responsible for executing the decisions of the Executive Committee regarding the allocation of the budgets and funds, but not involved in their implementation*".

123. In the adjudicatory chamber's opinion, this argumentation is flawed, both in view of the description of Mr Bility's *de facto* role in the financial decision-making within the LFA (cf. par. 94 above and p. 14-16 of the Final report) and in light of the particular aspects of the matter: the fact that his signature was not only on the relevant application forms for the FAP funds (guaranteeing that such funds would be used in accordance to their planned budget/purpose), but also on the contract with the company to whom such funds were disbursed, which lead to the mismanagement and disappearance of the significant amount of USD 141,000.

124. In summary, the adjudicatory chamber finds that the FIFA funds granted to the LFA in 2015 through the FAP programme have been disbursed in an inadequate and unethical manner. First, the funds were disbursed to a company selected in violation of the applicable process. Second, and more importantly, an amount of USD 141,000 (allegedly paid to the company) seems to be unaccounted for (as the company claims to not have received it). Mr Bility's involvement in this unauthorized, and thus illicit, use of FIFA funds was direct, given his position as president of the LFA which provided him with the ultimate executive authority for the expenditure of such funds. His signature was not only on the relevant application forms for the FAP funds (guaranteeing that such funds would be used in accordance to their planned budget/purpose), but also on the contract with the company to whom such funds were paid.

4. Conclusion

125. In this regard, the adjudicatory chamber underlines that FIFA entrusted the use and control of FAP funds to Mr Bility, as president of the LFA. Nevertheless, Mr Bility disbursed the FIFA funds in full disregard of the relevant FAP projected budget and without proper justification or approval from the other responsible bodies of the LFA (in particular the executive committee).

126. Consequently, the adjudicatory chamber concludes that Mr Bility used the FAP funds of the federation for unauthorized purposes.

127. In the light of the foregoing, the adjudicatory chamber finds that Mr Bility, on the different occasions as outlined above, misappropriated funds of FIFA, directly and indirectly through, or in conjunction with, third parties. Therefore, he has breached art. 28 par. 1 of the FCE.

b) Possible violation of art. 20 of the FCE (Offering and accepting gifts or other benefits)

1. The relevant facts

A. Transactions with [Company 2] [Cf. Final Report p. 25-26]

128. Mr Bility was the owner and former CEO (at least until 30 November 2017) of a Liberian company called [Company 2], which appears to have loaned money to the LFA between (at least) 2012 – 2017, being the largest individual creditor of the LFA listed in its annual Financial Statements. The LFA officials interviewed as part of the forensic audit (in December 2017), including the Treasurer and members of the Executive Committee, were also fully aware that [Company 2] was Mr Bility's company.

129. According to the LFA Treasurer (Mr Corvah) and Mr Bility, the outstanding amount due in the LFA accounts to [Company 2] was a result of Mr Bility loaning money to the LFA on numerous occasions for short to medium term liquidity, primarily to fund the expenses of the Liberia National Football team. The explanation provided by both was that during periods where grant funding, for example Government subsidies, was awaited, the introduction of cash by Mr Bility enabled the LFA to continue to operate. When funds were received by the LFA from other means, they sought to make repayments to Musa Bility.

130. According to the files in possession of the Ethics Committee, it appears that the LFA made many cash payments to [Company 2], from at least 2013 onwards, in relation to amounts purportedly owed to it by the LFA. Mr Bility has stated that transactions with [Company 2] were approved by the Executive Committee. This statement conflicts with those of individuals within the Executive Committee, who stated that they had limited visibility of transactions with [Company 2]. The transactions with [Company 2] are further complicated by the fact that there is no independently verifiable evidence that [Company 2] loaned money to the LFA, other than a breakdown of the loan in the QuickBooks accounting system used by the LFA. In the vast majority of cases for these "*loans*", Mr Bility and the LFA Treasurer stated that [Company 2]

(or Mr Bility) either paid suppliers directly or provided cash to the LFA for distribution to suppliers or for wages, which entails that no record exists that the transactions took place. No receipts in relation to these transactions have been provided by the LFA and Mr Bility stated when interviewed that "*the Finance Department advised me that it would not be proper for my company to issue a cheque to the LFA - because that would be easier to explain - but when it's going out then it becomes an issue*".

131. The LFA Treasurer discussed the repayments made to Musa Bility in relation to this apparent loan and acknowledged that on occasion these payments could come from FIFA funds but documents would be falsified in order to disguise this fact from FIFA. When questioned as to whether Mr Bility was aware that payments to [Company 2] were being made from FIFA funds, he stated "*I am not sure whether he is aware, but I mean, he signed the cheque…All of the cheques what are FIFA funds, like, he signs the cheque*".

132. In summary, in the period from 1 January 2013 to 31 December 2017, repayments were made by the LFA to Mr Bility and [Company 2] for a total of USD 595,720.30. This amount is USD 78,725.30 higher than the total amount loaned to the LFA by [Company 2] during the same period, which entails that the LFA paid to Mr Bility's company amounts in excess of the loans allegedly made to the association.

2. Mr Bility's position

133. In his position dated 4 February 2019, as well as during the hearing of 12 February 2019, Mr Bility made a series of allegations in relation to the above charge, which can be summarized as follows:

- neither Mr Bility nor his family gained any financial or other advantage from granting non-interest loans to the LFA, a fact which was known to and approved by the Executive Committee. In fact, the LFA to this day owes [Company 2] significant amounts, which will likely never be recovered and will have to be written off as losses;

- while it is undisputed that, during the period from 1 January 2013 to 31 December 2017, the LFA seems to have repaid to [Company 2] more than the amounts received in the same period, this does not mean that payments by the LFA were made in excess of the loans. To the contrary, these payments only partly reduced the amount due to [Company 2], which is reflected by the fact that, at 13 December 2017, this amount was of USD 290,617.70. This explains the difference of USD 78,725.30 between the loans received from [Company 2] and the repayments made to this company. This amount corresponds to the difference between the amount of USD 369,343 owed to [Company 2] as at 31 December 2012 and the amount of USD 290,617.30 owed to [Company 2] as at 13 December 2017.

- the Investigatory Chamber has not even made an attempt to show that the loans extended to the LFA may have affected the performance of Mr Bility's duties as President of the LFA, i.e. that a potential conflict of interest occurred. In particular, no FIFA funds were diverted from their intended purpose for the (partial) repayment of these loans.

3. Legal assessment

134. The relevant allegations concerning the acceptance of gifts and other benefits cover the period from 2013 to 2017. During this period, the FCE 2012 version was in force, and art. 20 par. 1 of the FCE 2012 stipulates that persons bound by the Code may only offer or accept gifts or other benefits to and from persons within or outside FIFA, or in conjunction with intermediaries or related parties as defined in the Code, which

    a) have symbolic or trivial value;
    b) exclude any influence for the execution or omission of an act that is related to their official activities or falls within their discretion;
    c) are not contrary to their duties;
    d) do not create any undue pecuniary or other advantage and
    e) do not create a conflict of interest.

    Any gifts or other benefits not meeting all of these criteria are prohibited. Further, according to art. 20 par. 2 of the FCE, if in doubt, gifts shall not be offered or accepted. In all cases, persons bound by the Code shall not offer to or accept from anyone within or outside FIFA cash in any amount or form.

135. The adjudicatory chamber considers that there are important objective indicators to conclude that the amount of USD 78,725.30, part of the payments made by the LFA to [Company 2] – Mr Bility's company – in relation to the loans made by the company to the association, can be considered a benefit received by Mr Bility in violation of art. 20 of the FCE.

136. First, it has been established that, between 2013 and 2017, amounts of (at least) USD 595,720 were paid by the LFA to [Company 2], a company Mr Bility was the owner and CEO of (and which therefore represented a related party as defined in both FCE 2012 and FCE 2018).

137. These payments seem to relate to various loans that [Company 2]/Mr Bility made to the LFA during the same period. However, such loans are not independently verifiable, as no evidence exists, other than the breakdown of the respective amounts in the accounting system used by the LFA (without any supporting documents such as contracts or receipts). Moreover, the loans, which would be considered as "*related party transactions*" in accordance with the relevant international practices, were not disclosed in the respective financial statements of the LFA for the years 2014, 2015 or 2016 (which explicitly state that no related party transactions have taken place).

138. Furthermore, according to the documents and information provided by the LFA, it appears that the amount "*loaned*" by [Company 2]/Mr Bility to the association in the period 2013 – 2017 was of USD 516,995. Such an amount did not have a symbolic/trivial value and did not exclude any influence for the execution/omission of acts related to Mr Bility's official activities or falling within his discretion (as President of the LFA). Furthermore, the payments did not appear to have any legal basis, and therefore created an undue pecuniary advantage for Mr Bility, being contrary to his duties.

139. With respect to Mr Bility's claim that he did not gain any personal financial benefits from the [Company 2] transactions, since the purpose of the loans was to enable the LFA to continue to operate in periods of financial hardship and since such loans were interest free, the Panel considers that such arguments miss the point. Regardless of the exact role of the loans, or the fact that no interest was charged, the significant amounts loaned by [Company 2] to the LFA created a very dangerous financial dependency of the latter on this private company, owned by Mr Bility, the president of the association. This situation placed Mr Bility in a privileged and authoritative position, which went way beyond his official role within the association (as described previously), being at the same time its elected leader and main creditor, which would enable him to impose his will on the other stakeholders by threatening (explicitly or implicitly) to cut the financing.

140. Furthermore, the payments made by the LFA to [Company 2] between 2013 and 2017 (as reimbursement of the relevant loans) show that a significant amount of USD 72,812 (over 10% of the total of USD 595,720 paid by the LFA) related to "*presidential activities*". In other words, Mr Bility's company consistently financed his (non-descriptive) activities as president of the association, and then the LFA paid back such loans. Furthermore, no evidence exists to attest that the payment of the reimbursement of the relevant loans to Mr Bility via [Company 2], in particular the amount related to "*presidential activities*", had been pre-approved by the relevant bodies of the association, to ascertain their objective relevance and necessity. The adjudicatory chamber considers that such a situation is certainly not complying to any ethical standards, let alone contrary to the content of art. 20 of the FCE regarding the receipt of gifts and benefits as described before.

141. In addition, despite Mr Bility's argumentation that the LFA owed [Company 2] already the amount of USD 369,343 on 1 January 2013 (moment at which the LFA started to use transactional listings for its operations), it cannot be disputed that during the period 2013 – 2017 the LFA paid to [Company 2] considerably more (USD 595,720) than the amounts apparently loaned by [Company 2] (USD 516,995), most of which were not even paid directly to the association. The difference of USD 78,725 represents an excess amount that was received by Mr Bility (via [Company 2]) in the aforementioned period, which would qualify as a benefit in view of the fact that the balance of USD 369,343 allegedly owed by the LFA before 2013 is not verifiable, and that no evidence was brought by Mr Bility from his company that would attest to the payment of the respective loans.

142. Finally, Mr Bility denies any involvement or any responsibility in relation to possible repayments/refunds made by the LFA to [Company 2] using FIFA funds and claims that, even if FIFA funds were used, this would not constitute an issue since [Company 2] loaned money for FIFA-approved purposes (and therefore the FIFA funds were not diverted from their assigned purpose). However, the Panel considers that a very important detail is not mentioned or dealt with by Mr Bility in his argumentation: the fact that FIFA was never informed, during the period 2013-2017, that a commercial company was effectively financing the LFA (acting like a financial institution), that such company was owned by the LFA president, and even less so that funds provided to the association as part of FIFA programmes and designated to specific projects were being transferred to such private entity. Most importantly, FIFA had never given its (express) approval for its funds to be used for the repayment of debts contracted by the LFA with its president's company.

143. In view of the above, and for the reasons presented in the final report based on the analysis made in the [Auditor 1] report, the (excess) amount of USD 78,725.30 paid by the LFA to [Company 2] can be considered, in the opinion of the adjudicatory chamber, as an undue advantage to Mr Bility.

4. Conclusion

144. In view of the above considerations, the adjudicatory chamber concludes that Mr Bility received benefits in relation to the payments made by the LFA to [Company 2] (company owned by Mr Bility) that did not meet the criteria set out in art. 20 of the FCE, and were therefore prohibited. Therefore, Mr Bility is found to have breached art. 20 par. 1 of the FCE.

c) Possible violation of art. 19 of the FCE (Conflicts of interest)

1. The relevant facts

A. Transactions with [Company 2] [Cf. Final Report p. 25-26]

145. With respect to the facts, reference is made to the relevant section in the par. 132 to 134 above.

B. [Accomodation company 1] [Cf. Final Report p. 24-25]

146. FIFA was made aware that the LFA had funded stays by the Liberian National Football team at the [Accomodation company 1]") which was owned by Mr Bility or his family, constituting a potential conflict of interest. Specifically, FIFA was provided with a scanned copy of a Memorandum of Understanding ("*MoU*") dated January 2012 between the LFA and [Accomodation company 1] which indicated that the National Team would stay at the [Accomodation company 1] for a period of 180 days and a payment of "315,000" was due on signing the agreement, constituting 50% of the overall amount due.

147. The LFA Treasurer stated that the facilities at [Accomodation company 1] had been offered by Mr Bility for the National Team in periods when the LFA had insufficient funds to pay for accommodation. Mr Corvah added, as explanation, that although the Liberian Government is expected to fund the National Team, their payments are often delayed and hotels are reluctant to extend their services on credit.

148. During his initial interview (in December 2017), Mr Bility confirmed that [Accomodation company 1] was owned by his wife […]and that his son worked there as a General Manager. He further acknowledged that the use of the [Accomodation company 1] and the remuneration paid by the LFA amounted to a related party transaction, accepting that there may be "*consequences*" but stating that there had been "*no other means*", given the apparent reluctance of other hotels to extend credit to the LFA. When asked about the MoU between the LFA and [Accomodation company 1], Mr Bility initially stated that he was aware of it. The specifics of the document were discussed with him, including the amount and duration of stays, and he confirmed that National Team players had stayed at the [Accomodation company 1] at various times in 2012 for periods of ten days to a month, however, he denied that the LFA had paid the [Accomodation company 1] bills for the services extended to the National Team in that period. He acknowledged payments had been made for referee accommodation and food because alternative hotels would not extend credit to the LFA.

149. When reviewing a photocopy of the MoU, Mr Bility stated a belief that the document was a forgery and that, on reflection, he had no recollection of an MOU being in place, despite previously acknowledging the document. Mr Bility stated that his signature on the document, (on behalf of the LFA) had been forged. "*This document is not real. This looks like my signature but it could have been pasted on it and … 2012? I have doubt over this document. There something [sic] wrong with this*". He further stated that the National Team had not stayed at [Accomodation company 1] for a lengthy period and that no payment of USD 315,000 had been made. He was shown a number of invoices from [Accomodation company 1] to the LFA in the Review period, which had been provided to [Auditor 1] by the LFA Finance Department. He stated that one of them was genuine but the others had been forged. He could not explain why this would be, stating that someone was trying to "*set me up*".

150. During his interview on 26 September 2018, Mr Bility stated that the Liberian National Team only stayed at the [Accomodation company 1] in 2012, for periods not longer than seven days (not more than 28 days in total), that no contract was signed between LFA and [Accomodation company 1] and that the LFA never paid any money for such stays at his wife's hotel. He further added that this was due to "*serious financial difficulty*" the LFA was facing at the time. When confronted with the expenses of approximately USD 300,000 spent by the LFA for accommodation between 2012 and 2015, he claimed that the National team only stayed at the [Accomodation company 1] when they could not afford another hotel and that "*when the situation improved, they went to stay at other hotels*".

151. In the [Auditor 1] report (p. 47-49), [Accomodation company 1] invoices and receipts from 2012 for a total of approximately USD 158,000, which had been and

apparently signed by Mr Bility's son and wife, were analysed. All these documents were provided to [Auditor 1] by the LFA and relate to the accommodation of Liberian and other national teams (on the occasion of various matches), their authenticity (in particular the signatures of Mr Bility's son and wife) being disputed by Mr Bility.

152. In the scope of its forensic audit, [Auditor 1] also identified (p. 54-56) various cash receipts, invoices and payment records totalling USD 22,925 from between 25 November 2015 and 10 November 2016. Not all of these payments were made directly to [Accomodation company 1] to settle accommodation and workshop costs, some payments being made to players as per diems, for car rental and for accommodation at other hotels. Additionally, USD 15,000 (split into two payments of USD 10,000 and USD 5,000) was identified on a ledger maintained by the LFA as having been paid to [Accomodation company 1] by [Company 2] on the association's behalf. No supporting documentation was provided in relation to these payments.

153. When analysing the aforementioned MoU, the adjudicatory chamber took into account the fact that such document had not been provided by the LFA, which has not confirmed its authenticity. It was also noted that the MoU was different from all the other documents related to accommodation costs provided by the LFA, in that it was a general contract (without enclosing or referring to specific receipts or invoices) covering a considerable amount of time/stay (six months) and that it did not directly mention the total amount of costs (but only specified that the significant amount of USD 315,000, corresponding to 50%, would be paid upon signature of the MoU), which represent unusual conditions for such a document. Moreover, the Panel took into account that the text on the first page of the MoU is partially illegible, that the second page appears to be blank, and that Mr Bility contests the authenticity of his signature (on the third page) and claims to not know who […] is, the person signing the document on behalf of [Accomodation company 1].

154. After taking into account all of the above elements, and while not passing judgement as to its validity or veracity, the adjudicatory chamber has decided not to rely upon the MoU between the LFA and [Accomodation company 1] dated 26 January 2012 as evidence in the scope of the present proceedings. The Panel wanted to stress that, for all the other documents in relation to accommodation costs provided by the LFA and mentioned in the Final Report and [Auditor 1] report, no evidence has been brought and no indication/elements exists that would dispute their authenticity, and would therefore be relied on in the scope of the present decision.

2. Mr Bility's position

155. In addition to the allegations mentioned at par. 149 above, Mr Bility made the following claims in his position dated 4 February 2019, as well as during the hearing of 12 February 2019:

Transactions with [Company 2]:

- it is undisputed that everyone at the LFA, including the Treasurer and the members of the Executive Committee, was fully aware of Mr Bility's position within [Company 2]. This fact was never hidden from the LFA Executive Committee or anyone else at the LFA;

- it is impossible that any member of the LFA Executive Committee would not have been aware of the LFA's relationship with [Company 2] as in each year from 2011 onwards, the loans from [Company 2] had been disclosed as a separate line item in the year-end Financial Statements of the LFA and these loans constituted the largest or one of the largest liabilities for the LFA in each of the years under review;

- there is no record of any LFA Executive Committee member or staff ever disputing the year-end Financial Statements of the LFA. It can therefore not be disputed that the transactions recorded in QuickBooks actually did take place;

- in any case, all of the loans were provided by [Company 2] without interest, with the consequence that neither [Company 2] nor Mr Bility attained any personal benefit as a result of the relationship with the LFA.

[Accomodation company 1]:

- The Liberian National Football Team at times had to stay at [Accomodation company 1] because other hotels would not accommodate them;

- Mr Bility's affiliation with [Accomodation company 1] was public knowledge and the cooperation had been approved by the LFA Executive Committee;

- The alleged [Accomodation company 1] MoU was falsified and its content makes no sense and contradicts the facts;

- Neither Mr Bility nor his family gained any financial or other advantage from accommodating the Liberian National Football Team at [Accomodation company 1] in 2012;

- the Investigatory Chamber has not shown that the limited use of [Accomodation company 1] as an accommodation for the Liberian National Football Team in 2012 may have affected the performance of Mr Bility's duties as President of the LFA, i.e. that a potential conflict of interest occurred.

3. Legal assessment

156. A conflict of interest arises if a person has, or appears to have, secondary interests that are suited to detract from his ability to perform his duties with integrity in an independent and purposeful manner. Secondary interests, in turn, include, but are not limited to, gaining any possible advantage for the persons bound by the FCE themselves, or related parties as defined in the FCE.

157. According to documents provided by the LFA, and as mentioned previously (cf. par. 128 ff above), [Company 2] – which Mr Bility owned - received payments of (at least) USD 595,720 from the association between 2013 and 2017. Moreover, such payments, which appear to be related to various "*loans*" allegedly made by [Company 2] or Mr Bility to the LFA, are not supported by any documentation apart from the

financial accounting system of the association. In view of the above, Mr Bility gained "*possible advantages*" for related parties (and himself, indirectly) within the meaning of the definition presently relevant.

158. With respect to the approval of the relevant [Company 2] transactions by the LFA Executive Committee, the Panel considers that the [Auditor 1] report specifically addresses this issue (p. 64 – 66) and notes that significant doubt exists as to whether such approval was provided, in particular since no reference to any loans or transactions with [Company 2] was made in the minutes of the said committee's meetings during the relevant period.

159. Furthermore, the inference that the LFA Executive Committee members were aware of and (tacitly) approved such transactions because the [Company 2] balance was mentioned in the LFA Financial Statements is at best incomplete. Since LFA Financial Statements were produced at the end of each financial year (as such documents normally are), the Executive Committee members would only be informed of the association's outstanding debt towards [Company 2] post factum, after the relevant [Company 2] loans had been contracted.

160. Consequently, it cannot be claimed or proven that the LFA Executive Committee approved the [Company 2] transactions retrospectively, which appears to have been the intention of the LFA Treasurer (Mr Corvah) when informing the Chair of the LFA Finance Committee – Ms Brown (in emails dating from March 2011 and March 2016) of various significant amounts (USD 34,507 and USD 31,000 respectively) having been already loaned by "*the president*" to the LFA, which would have to be repaid to him. Moreover, these correspondences were the only remembrance Ms Brown had of any requests for approval of transactions with [Company 2]. In addition, Mr Adolph Lawrence (LFA vice president until 2014) explicitly stated: "*there were no approvals, we didn't know anything*" ; "*if he [N.B. Mr Bility] wanted money, if* [Company 2] *wanted money, he would, you know, he'd authorise the Treasurer to write a cheque and he would sign it and give it, pay it to* [Company 2] *without Executive Committee approval. Nothing.*"

161. In the adjudicatory chamber's view, the above cannot prove that the relevant loans and credits were approved by the LFA responsible bodies before being contracted from [Company 2], nor that such bodies had the necessary oversight as to each amount owed, its purpose or the date when the loan was made. In fact, it appears that during Mr Bility's tenure as president of the LFA, the association would end each fiscal year with considerable debt (sometimes greater than the annual budget of the LFA, cf. par. 219 and 256 of the Statement of defence) towards the same commercial entity, owned by Mr Bility, and that most of the amounts loaned by such company to the LFA between 2013 – 2017 (USD 456,095 out of USD 516,995) were not paid into the association's accounts, thus having no visible trail or any evidence of occurrence.

162. With respect to the [Accomodation company 1], Mr Bility's claim that the said accommodation was only used due to the impossibility to find other hotels that would lodge the Liberian national team is contradicted by the documentation provided by

the LFA Treasurer and Financial Department (cf. pp. 54-56 of the [Auditor 1] report). These documents clearly show that LFA received invoices from and made payment to the respective guesthouse related to accommodation and other costs for a total of USD 22,925 during 2015 and 2016, a period when it is not disputed that the LFA had the financial resources to secure other accommodation. This is further illustrated by the LFA accounting system (pp. 56-57 of the [Auditor 1] report), according to which a long list of hotels and guesthouses were used by the LFA for accommodation services between 2013 and 2017 (for a total amount of USD 101,081), while further accommodation costs to the extent of USD 199,500 could not be linked to specific lodging.

163. Furthermore, and regardless of Mr Bility's claim that the relevant MoU between the LFA and the [Accomodation company 1] was forged (which was not proven, in any case), no reasonable explanation and no evidence was provided in relation to the falsification of several invoices and other payment documentation from 2012 indicating costs/payments for a total of approximately USD 146,000 incurred by the LFA with the guest house.

164. In particular, Mr Bility was not in a position to explain why the LFA Treasurer, who - according to all the various sources presented in the final report - was directly reporting to the president (who would in turn authorized all payments, or at least all significant payments made by the LFA), would provide forged documents to FIFA and [Auditor 1] during the relevant forensic audit, much less so to prove such forgery. Further, the Panel considers that the accused's claim according to which the [Auditor 1] report "*acknowledges that these documents may have been falsified*" is erroneous, as evidenced by a lecture of the respective section of the report (p. 53).

165. Moreover, the adjudicatory chamber would like to stress that Mr Bility's allegation that the [Accomodation company 1] never charged the LFA in relation to the accommodation of the Liberian national team is not correct. In fact, Mr Bility expressly admitted in his interview of December 2017 (cf. p. 52 of the [Auditor 1] report) that a 2012 receipt (signed by his son on behalf of the guest house) for an amount of USD 12,000 as accommodation costs in relation to a match of the Liberian national team was genuine and that the payment the LFA made to the guesthouse in this respect was legitimate. This statement and admission therefore not only contradicts Mr Bility's position in his statement of defence, but also the content of the document from the alleged auditors of the [Accomodation company 1] (enclosed to the respective submission as Appendix MB-24) which states that no payments were made by the LFA to the guesthouse in 2012.

166. In the panel's view, Mr Bility's claim that the LFA Executive Committee not only knew about the use of the [Accomodation company 1] for the accommodation of the Liberian national team but also "*formally approved the arrangement (but not the falsified* [Accomodation company 1] *MoU)*" is, at the very least, an incorrect interpretation of the statements of the former Chair of the LFA Financial Committee. In her interview of December 2017, Ms Brown was specifically asked whether she was aware of the MoU between the LFA and the guesthouse, and whether it was discussed by the LFA Finance or Executive committees, to which she replied that such MoU was discussed at the Executive Committee, but that she was not aware of any

details. This statement merely indicates that a MoU between the LFA and the [Accomodation company 1] was addressed by the LFA Executive Committee, but does not prove the approval of such document. This is further supported by a clear statement of Mr Musa Shannon (former LFA vice-president and member of the Executive Committee): "*The President would say «The National Team will stay here». But was it like, «What do you think? Do you think it's a good idea?» No, that discussion – that was not the type of discussion. It was like, «The National Team will stay here», and there was no reservation about that*". Moreover, the statement of Ms Brown directly contradicts Mr Bility's claim that the respective MoU is falsified or did not exist, thereby affecting the credibility of his arguments in this respect.

167. Notwithstanding the above, the adjudicatory chamber would like to stress that the LFA Executive Committee's awareness or even approval of the "*arrangement*" with the guesthouse for the accommodation of the Liberian national team does not erase by any means the situation of clear conflict of interest in which Mr Bility found himself in, due to his (or his family's) ownership of the [Accomodation company 1].

168. Moreover, it appears that the members of the LFA Executive Committee were not aware of the payments made by the association to the guesthouse (as mentioned previously), as can be inferred from the wording used by Messrs Dulleh and Karn in their respective affidavits (enclosed to Mr Bility's position) - "*That,* ***to the best of his knowledge****,* [Accomodation company 1] *never charged the Liberia Football Association any money for accommodation of the Liberian National team*" (emphasis added). Therefore, insofar as the aforementioned payments cannot be (completely or unequivocally) discarded, they would represent, in the opinion of the Panel, an advantage gained by Mr Bility's family, and thus constitute secondary interests that could influence Mr Bility's ability to perform his duties, as president of the LFA, with integrity in an independent and purposeful manner.

169. With respect to Mr Bility's duties, as mentioned above and in the context of art. 19 of the FCE, it has not been disputed that, in his position as LFA president, he was involved in the decision of the LFA to use [Accomodation company 1] as the accommodation of the Liberian national team on several occasions. Moreover, the unambiguous statement of Mr Shannon mentioned previously (cf. par. 166 above) indicates that Mr Bility appears to have either made such decision on his own, or at least imposed it on the Executive Committee (which would not be unusual, given his *de facto* role and powers within the LFA, as explained in the final report and before). This conduct and situation would directly infringe art. 19 par. 3 of the FCE, which specifically mentions that persons bound by the Code shall not perform their duties (in particular preparing or participating in the taking of a decision) in situations in which there is a danger that a conflict of interest might affect such performance.

170. In conclusion, Mr Bility, in his position as president of the LFA and being family-related to the owners of [Accomodation company 1] (or even owning it himself), was at least involved in the association's decision to use said guesthouse for the accommodation of the Liberian national team, in relation to which payments were made by the LFA. This placed him in a situation of conflict of interest, in accordance with the content of the relevant FCE provision (art. 19), the violation of which he is therefore found guilty of.

G. Sanctions and determination of sanctions

a) Sanction

171. According to art. 6 par. 1 of the FCE, the Ethics Committee may pronounce the sanctions described in the FCE, the FIFA Disciplinary Code (hereinafter: "*FDC*") and the FIFA Statutes.

172. When imposing a sanction, the adjudicatory chamber shall take into account all relevant factors in the case, including the nature of the offence, the offender's assistance and cooperation, the motive, the circumstances, the degree of the offender's guilt, the extent to which the offender accepts responsibility and whether the person mitigated his guilt by returning the advantage received (art. 9 par. 1 FCE). It shall decide the scope and duration of any sanction (art. 9 par. 3 FCE).

173. When evaluating, first of all, the degree of the offender's guilt, the seriousness of the violation and the endangerment of the legal interest protected by the relevant provisions of the FCE need to be taken into account. In this respect, it is important to note that as the President of the LFA, Mr Bility was the highest representative of a FIFA member association, while also serving as a member of a FIFA committees and, more recently, as a member of the supreme body of CAF. As such, Mr Bility holds (or held, respectively) several very prominent and senior positions in association football both at national and international level. In these functions, he has a responsibility to serve the football community as a role model. Yet, his conduct revealed a pattern of disrespect for core values of the FCE, violating the provisions on conflict of interests, accepting gifts and/or other benefits and misappropriation of funds on various occasions. In addition, no acts of mere negligence are at stake here but deliberate actions (see art. 6 par. 2 of the FCE). In view of these findings, the official's degree of guilt must be regarded as very serious.

174. With regard to the circumstances of the case, the adjudicatory chamber emphasises that the FIFA funds that were misused or misappropriated in relation to the development of football in Liberia (renovation of the national stadium) and, more importantly, the fight against the deadly Ebola epidemic. This entails that Mr Bility' conduct was highly detrimental to his association, resulting in the waste of a significant amount which could have benefitted all its stakeholders, but also to the development of football in Liberia and the well-being of its people in general, since the FIFA Ebola Grant, used or distributed in cooperation with the [Non-governmental organization], would have helped the latter in its efforts to eradicate Ebola and prevent the disease from making more victims. It must also be borne in mind that Mr Bility committed the additional offences of conflict of interest and accepting gifts and/or other benefits, on various occasions and over a course of several years.

175. As far as the official's motive is concerned, the adjudicatory chamber notes that Mr Bility had personal interests involved in his actions presently relevant, especially when it comes to the charges of conflicts of interest and acceptance of benefits related to the [Accomodation company 1] and [Company 2] (entities which he and his family owned or controlled). He sought to materially benefit from his actions and

abused his supreme position in the LFA for his personal benefit. Accordingly, Mr Bility's motive in the present case must be qualified as an aggravating factor in the case.

176. Another circumstance that is, according to the case law of FIFA's judicial bodies, suited to mitigate the culpability of an offender is remorse or confession. In this connection, the adjudicatory chamber notes that Mr Bility has not demonstrated, at any point during these proceedings and in spite of the evidence against him, awareness of wrongdoing.

177. Finally, on the mitigating side, the only element which could be taken into account by the adjudicatory chamber is the fact that Mr Bility has been rendering valuable services to football, to the development of the game in Liberia and Africa, as well as to FIFA for several years.

178. To sum up, the adjudicatory chamber deems that the guilt of Mr Bility in the present case is particularly serious, and only few aspects exist that mitigate the degree of his guilt.

b) Determination of the sanction

179. With regard to the type of sanction to be imposed on Mr Bility, the adjudicatory chamber deems – in view of the serious nature of his misconduct (cf. par. II.174 *et seqq.* above) – only a ban on taking part in any football-related activity is appropriate in view of the inherent, preventive character of such sanction in terms of potential subsequent misconduct by the official. In the light of this, the adjudicatory chamber has chosen to sanction Mr Bility by banning him from taking part in any football-related activity (art. 7 par. 1(j) of the FCE; art. 56 par. 2(f) of the FIFA Statutes; art. 11(f) and art. 22 of the FDC).

180. With regard to the scope and duration of a ban (see art. 9 par. 2 and 3 of the FCE), the Adjudicatory Chamber points out that, where art. 28 par. 3 of the FCE (misappropriation of funds) does not establish a maximum for the respective violation, art. 19 par. 4 of the FCE (conflicts of interest) and art. 20 par. 5 of the FCE (offering and accepting gifts or other benefits) do – to the extent of two years (in general) or five years (in serious cases and/or in the case of repetition). Moreover, art. 11 of the FCE foresees that, where more than one breach has been committed, the sanction other than monetary sanctions shall be based on the most serious breach, and increased up to one third as appropriate, depending on the specific circumstances.

181. In the present case, the Panel considers that, while all breaches are serious (or rather extremely serious), the principal violation committed by Mr Bility was that of misappropriation of (FIFA) funds.

182. In view of the above, and in accordance with the content of arts. 11, 23 par. 6 and 25 par. 2 of the FCE, the adjudicatory chamber concludes that, in the present case, the duration the ban to be imposed does not have a maximum limit. Furthermore, according to the well-established case law of CAS, lifetime bans are admissible under the Code (see, e.g., CAS 2014/A/3537). That being said, when determining the

scope and duration of the ban in a specific case, the adjudicatory chamber has to be guided by the principle of proportionality.

183. After having taken into account all relevant factors of the case (cf. par. II.174 et seqq. above), the adjudicatory chamber deems that a ban on taking part in any football-related activity for eight years is proportionate for the violation of art. 28 of the FCE, which is the most serious breach committed by Mr Bility. This sanction shall be increased by two years for the violation of arts. 19 and 20 of the FCE, in line with the content of art. 11 of the FCE. With regard to the scope (geographical area, art. 9 par. 4 of the FCE), only a worldwide effect is appropriate since Mr Bility committed FCE violations while being a member of a FIFA committee and his misconduct related to FIFA funds. Limiting the ban to association or confederation level, in turn, would neither prevent him from future misconduct nor adequately reflect the chamber's disapproval of his conduct.

184. In conclusion and in light of the above considerations, Mr Bility is hereby banned for a period of ten years from taking part in any football-related activity (administrative, sports or any other) at national and international level. In accordance with art. 42 par. 1 of the FCE, the ban shall come into force as soon as the decision is communicated.

185. In the present case, the adjudicatory chamber is of the opinion that the imposition of a ban on taking part in any football-related activity is not sufficient to sanction the misconduct of Mr Bility adequately, in particular since a personal financial motive and financial gains were involved. Hence, the adjudicatory chamber considers that the ban imposed on Mr Bility should be completed with a fine.

186. The amount of the fine shall not be less than CHF 300 and not more than CHF 1,000,000 (art. 6 par. 2 of the FCE in conjunction with art. 15 par. 1 and 2 of the FDC). In the case at hand – in view of Mr Bility's serious misconduct and the amount of (FIFA) funds misappropriated or misused at the clear detriment of football and FIFA, and the fact that he held and continues to hold very prominent official positions in association football –, the adjudicatory chamber determines that the amount of CHF 500,000 is proportionate. Accordingly, Mr Bility shall pay a fine of CHF 500,000.

c) Procedural costs and procedural compensation

187. The procedural costs are made up of the costs and expenses of the investigation and adjudicatory proceedings (art. 54 of the FCE).

188. Mr Bility has been found guilty of violations of art. 27 of the FCE and has been sanctioned accordingly. The adjudicatory chamber deems that no exceptional circumstances apply to the present case that would justify deviating from the general principle regarding the bearing of the costs. Thus, the adjudicatory chamber rules that Mr Bility shall bear the procedural costs (art. 56 par. 1 of the FCE).

189. In the present case, the costs and expenses of the investigation and the adjudicatory proceedings – including a hearing before the adjudicatory chamber – add up to […].

190. According to art. 57 of the FCE, no procedural compensation shall be awarded in proceedings conducted by the Ethics Committee. Consequently, Mr Bility shall bear his own legal and other costs incurred in connection with these proceedings.

III. has therefore decided

1. Mr Musa Hassan Bility is found guilty of infringement of art. 19 (Conflicts of interest), art. 20 (Offering and accepting gifts or other benefits) and art. 28 (Misappropriation of funds) of the FIFA Code of Ethics.

2. Mr Musa Hassan Bility is hereby banned from taking part in any kind of football-related activity at national and international level (administrative, sports or any other) for a period of ten years as of notification of the present decision, in accordance with article 7 lit. j) of the FIFA Code of Ethics in conjunction with Article 22 of the FIFA Disciplinary Code.

3. Mr Musa Hassan Bility shall pay a fine in the amount of CHF 500,000 within 30 days of notification of the present decision. Payment can be made either in Swiss francs (CHF) to account […]or in US dollars (USD) to account […], with reference to case no. "Adj. ref. no. 15/2018 (Ethics E18-00002)"in accordance with art. 7 let. e) of the FIFA Code of Ethics.

4. Mr Musa Hassan Bility shall pay costs of these proceedings in the amount of […] within 30 days of notification of the present decision, which shall be paid according to the modalities stipulated under point 3. above.

5. Mr Musa Hassan Bility shall bear his own legal and other costs incurred in connection with the present proceedings.

6. This decision is sent to Mr Musa Hassan Bility. A copy of the decision is sent to the CAF and to LFA. A copy of the decision is also sent to the chief of investigation, Mr José Ernesto Mejia.

LEGAL ACTION:

In accordance with art. 82 par. 1 of the FCE and art. 58 par. 1 of the FIFA Statutes, this decision can be appealed against to the Court of Arbitration of Sport ("CAS") in Lausanne, Switzerland (www.tas-cas.org). The statement of appeal must be sent directly to CAS within 21 days of notification of this decision. Within another ten (10) days following the expiry of the time limit for filing the statement of appeal, the appellant shall file with CAS a brief stating the facts and legal arguments giving rise to the appeal (see art. R51 of the Code of Sports-related Arbitration).

The address and contact numbers of CAS are the following:

Château de Béthusy
Avenue de Beaumont 2
1012 Lausanne
Switzerland
Tel.:+4121613 50 00
Fax: +41 21 613 50 O1
Email: info@tas-cas.org
www.tas-cas.org

FÉDÉRATION INTERNATIONALE
DE FOOTBALL ASSOCIATION

Vassilios Skouris
Chairman of the adjudicatory chamberof the FIFA Ethics Committee