



TAS / CAS

TRIBUNAL ARBITRAL DU SPORT
COURT OF ARBITRATION FOR SPORT
TRIBUNAL ARBITRAL DEL DEPORTE

CAS 2024/A/10789 Tony Tope Bulus v. Katsina UTD FC

ARBITRAL AWARD

delivered by the

COURT OF ARBITRATION FOR SPORT

sitting in the following composition:

Sole Arbitrator: Prof. Dr. Martin Schimke, Attorney-at-Law in Düsseldorf, Germany

in the arbitration between

Tony Tope Bulus, Nigeria

Represented by Mr Johnny Precious, Activity Chambers, 50 Enugwu Ukwu Street, World Bank Housing Estate, Umuahia, Abia State, Nigeria

- Appellant -

and

Katsina United FC, Katsina, Nigeria

Represented by Mr Kabir Danlami Rimi, Chairman, Katsina, Nigeria

- Respondent -

I. PARTIES

1. Mr Tony Tope Bulus (the "**Appellant**" or the "**Coach**") is a football coach affiliated to the Nigerian Football Federation ("**NFF**").
2. Katsina United FC (the "**Respondent**" or the "**Club**") is a football club registered under the laws of the Federal Republic of Nigeria, carrying out its professional football business in Katsina State and duly affiliated to Katsina State Football Association; also participating in the Nigeria Professional Football League ("**NPFL**").

II. INTRODUCTION

3. These proceedings concern a dispute over the payment of allegedly outstanding amounts arising from the termination of an employment contract between the Appellant and the Respondent dated 10 August 2023 (the "**Employment Contract**").
4. Following a decision of the NFF Players' Status/Arbitration Committee (the "**NFF Committee**") dated 10 May 2024 (the "**Appealed Decision**"), the Appellant was awarded the sum of ₦8,000,000 (eight million Naira).
5. In the present appeal arbitration proceedings before the Court of Arbitration for Sport ("**CAS**"), the Appellant is challenging the terms of the Appealed Decision, requesting, *inter alia*, a decision awarding him higher amounts reflecting his full contractual entitlements.

III. FACTUAL BACKGROUND

6. Below is a summary of the main relevant facts and allegations based on the Parties' written submissions on the file and relevant documentation produced in these proceedings. While the Sole Arbitrator has considered all the facts, allegations, legal arguments and evidence submitted by the Parties in the present proceedings, he refers in this Award only to the submissions and evidence he considers necessary to explain his reasoning.

A. Background Facts

7. On 10 August 2023, the Club engaged the Coach as a "*Technical Adviser*" (also referred to as "*Coach*" throughout the Employment Contract) by means of the Employment Contract.
8. The Employment Contract had a duration of two (2) years, commencing on 10 August 2023 and ending on 10 August 2025.
9. The Employment Contract provided (*inter alia*) as follows:

- “2. That Coach Tony Tope Bolus and his Match Analyst will be receiving the sum of N1,400,000.00 (One Million, Four Hundred Thousand Naira Only) as monthly with taxes included in each calendar month as salary which will be paid on time every month.*
- 3. That Coach Tony Tope Bolus as Technical Adviser match bonus is going to be doubled as that of the players match bonus when the Team wins a Home match, Away win or Away draw but no match bonus in any loose.*
- 4. That Coach Tony Tope Bolus and his Match analyst is entitled for Free Accommodation, free Medical facilities during the Contract period.*
- 5. That Coach Tony Tope Bolus is entitled for an Official Vehicle during the contract tenure which will be handed over back to the Club after the expiry of his Contract.*
- 6. That in every Away match in a league Coach Tony Tope Bulus is entitled for N100,000.00 (One Hundred Thousand Naira Only) as feeding and other logistics.*
- 7. That in every Home match in a league Coach Tony Tope Bolus is entitled for N50,000.00 (Fifty Thousand Naira Only) as logistics allowances.*
- 8. Any amendment or review of the Contract terms will be made and agreed upon when the need be”.*
10. The “*Match Analyst*” referred to in the Employment Contract (the “**Match Analyst**”) was not identified by name. Nor are they identified in the signature block of the Employment Contract as a party to the agreement.
11. The Employment Contract was signed and witnessed on 10 August 2023 on behalf of both the Club and the Coach.
12. Via a letter dated 12 December 2023, the Club unilaterally terminated the Employment Contract without prior notice or query.

B. Proceedings before the NFF Players’ Status/Arbitration Committee

13. On 18 March 2024, the Appellant's previous legal counsel first wrote to the General Secretary of the NFF, requesting the NFF to intervene in respect of what the Appellant characterised as his wrongful dismissal, lodging a formal claim for compensation in the total amount of ₦50,000,000 (fifty million Naira). In particular, the Appellant’s claim against the Respondent before the NFF included:
- (a) that the Club’s summary termination of the Coach's appointment with the Club was a breach of the Employment Contract;
- (b) that the failure on the part of the Club to pay the Coach the total sum of ₦38,000,000 (thirty-eight million Naira) in lieu of his 20 months' remaining salaries and entitlement in the Employment Contract was a breach of the Employment Contract;

(c) that the Club should be mandated to pay the Coach the sum of ₦38,000,000 (thirty-eight million Naira), being the remaining 20 months' salaries and entitlement for the two (2) year-contract entered with the Coach;

(d) that the Club should be mandated to pay the Coach the sum of ₦7,000,000 (seven million Naira) as exemplary and general damages for the hardship and emotional pains caused to him by the act of not paying his salaries and entitlement;

(e) that the Club should be mandated to pay the Coach the sum of ₦5,000,000 (five million Naira) as legal fees for the expenses made to consult a lawyer to bring the matter to this point; and

(f) that the Club should be mandated to pay the Coach the sum of ₦50,000,000 (fifty million Naira), being the total value of the Coach's claim.

14. The matter was subsequently considered by the NFF Committee. On 10 May 2024, the NFF Committee rendered the Appealed Decision, which provided (*inter alia*) as follows:

"Background:

[...]

3. *The Defendant, (Katsina United FC) engaged the Claimant, (Coach Toney Tope Bulus) as Technical Adviser vide a contract dated 10th August, 2023 for a period of two (2) years to elapse on 10th of August, 2025*

4. *The Defendant agreed for a payment of the sum of One Million, Four Hundred Thousand Naira (₦1,400,000), exclusive of tax as the monthly salary for the Technical Adviser and the match analyst, engaged by the Technical Adviser. That they also agreed that the Technical Adviser will get double of what the players get from the club when the clubs wins, draw at away or home matches; but no match bonus for losses.*

5. *Vide a letter dated 12th December, 2023, the Defendant unilaterally terminated the contract of the Claimant without prior notice or query, even when he dutifully carried out his duties as contained in the contract.*

[...]

7. *The Defendant responded that the Claimant was employed before his appointment as the General Manager of the Club. That the Claimant was in the habit of disobeying his directives.*

FINDINGS:

1. *The Committee found as a fact that Katsina United FC engaged Coach Tony Tope Bulus as Technical Adviser vide a contract Agreement dated 10th August, 2023 with a monthly salary of One Million, Four Hundred Thousand Naira, (₦1,400,000), payment which include the salary of the Match Analyst engaged by the Technical Adviser to the tune of Five Hundred Thousand Naira (₦500,000).*

2. *The Committee found as a fact that the Claimant carried out his duties and functions as enumerated in the contract until same was unilaterally terminated by the Defendant, vide a letter dated 13th November, 2023 (sic).*

3. *The Committee found as a fact that whereas the Claim of the Claimant was for payment of the entire sum of (₦1,400,000) for the unexpired term of the contract, which include the monthly salaries of the match Analyst, the said Match Analyst is currently in the employment of Katsina United FC as match analyst, performing the same role.*

4. *The Committee established that the Claimant concealed the fact that the Match Analyst engaged by him, (the Claimant) is still in the employment of Katsina United FC, whereas he is requesting for payment of the unexpired contract term which includes the said Match Analyst salaries.*

[...]

Decision of the Player's Status/ Arbitration Committee:

1. *Given that the contract of the Claimant was terminated unilaterally by the Defendant without sporting just cause; the fact that the Claimant concealed the information that the Match Analyst he engaged before the unilateral termination is currently in the employment of Katsina United FC as Match Analyst, performing the same role, Katsina United is hereby ordered to pay the sum of Eight Million Naira (₦8,000,000) into the account details to be provided by the Claimant directly for the Defendant's unilateral termination of the contract, dated 10th August, 2023 for no sporting just cause.*

2. *It is also awarded that the said sum of Eight Million Naira (₦8,000,000) shall be paid within Forty-Five (45) days of receipt of this Final Award.*

3. *Failure to comply with the Award as contained in clauses 1 and 2 of the decision of this Committee, further sporting sanction shall be imposed on the Defendant.*

4. *An appeal against this decision shall lie to the Court of Arbitration for Sports, Lausanne, Switzerland. (Art. 70 of NFF Statutes 2010).*

[...]

A request for ground of this decision must be sent in writing to the NFF General Secretariat within ten (10) days of the receipt of notification. Failure to do so within the stipulated deadline will result in the decision becoming binding and final”.

15. The Appellant received the Appealed Decision on 24 May 2024.
16. On 31 May 2024 (i.e. within the 10-day deadline), the Appellant's previous legal counsel wrote to the NFF requesting the grounds of the Appealed Decision.
17. To date, the NFF has seemingly neither responded to the Appellant's request nor provided any (further) grounds of the Appealed Decision.

IV. PROCEEDINGS BEFORE THE COURT OF ARBITRATION FOR SPORT

18. On 17 July 2024, the Appellant filed a Statement of Appeal with CAS, challenging the Appealed Decision, in accordance with Articles R47 and R48 of the Code of Sports-related Arbitration (the "**CAS Code**"). In this submission, the Appellant named the Club as Respondent and requested that the case be submitted to a Sole Arbitrator. The Appellant designated the Statement of Appeal as his Appeal Brief. The Appellant also made an application for legal aid in which he requested assistance for CAS administrative costs, including the CAS Court Office fee.
19. Pursuant to Article S20 of the 2025 edition of the CAS Code applicable to the present proceedings, the present arbitration has been assigned to the Appeals Arbitration Division of the CAS and shall therefore be dealt with according to Articles R47 et seq. of the CAS Code.
20. On 4 September 2024, following the CAS Court Office's request to do so dated 12 August 2024, the Respondent sent an email objecting to CAS's jurisdiction to decide this matter.
21. There followed a delay in proceedings pending the outcome of the Appellant's application for legal aid. The Appellant's application for legal aid was originally dismissed. Following the Appellant's request for reconsideration, the Athletes' Commission of the International Council of Arbitration for Sport decided to grant the Appellant's application for legal aid.
22. By letter dated 25 September 2025, in accordance with Article R55 of the CAS Code, the CAS Court Office invited the Respondent to file an Answer within 20 days (i.e. by 22 October 2025). The Respondent failed to file an Answer within the deadline.
23. By letter dated 29 October 2025, the CAS Court Office informed the Respondent that CAS had not received an Answer from the Respondent or any communication in this regard, and that, in accordance with Article R55 of the CAS Code, if the Respondent failed to submit its Answer by the stated time limit, the Sole Arbitrator may nevertheless proceed with the arbitration and deliver an Award.
24. On 3 November 2025, the CAS Court Office informed the Parties that the President of the CAS Appeals Arbitration Division decided to submit the present case to a sole arbitrator.
25. On 8 December 2025, the CAS Court Office informed the Parties that the Panel appointed to decide the above-referenced case is constituted as follows:

Sole Arbitrator: Prof. Dr Martin Schimke, Attorney-at-law in Düsseldorf, Germany

26. By letter dated 12 January 2026, the CAS Court Office provided the Parties with the NFF Statutes (which were submitted by the Appellant in connection with his confidential Legal Aid Application) and invited the Respondent to submit any comments or objections thereto. The Respondent failed to submit any comments or objections within the time limit afforded to it.
27. By letter dated 28 January 2026, the Appellant's counsel wrote to the CAS Court Office, noting the Respondent's failure to react to the NFF Statutes filed on the record and submitting that there was no outstanding procedural impediment to the determination of the issue of admissibility. The Appellant's counsel urged the Sole Arbitrator to proceed to reach a decision on the admissibility of the present Appeal and submitted that the Respondent's failure to react should be deemed a waiver of any objection it may otherwise have raised in this regard.
28. By letter dated 5 February 2026, the CAS Court Office transmitted to the Parties an Order of Procedure for the above-referenced matter and requested that the Parties sign and return a copy to the CAS Court Office by 12 February 2026. The CAS Court Office further informed the Parties that the full reasoned Arbitral Award would be rendered by the Sole Arbitrator in due course.
29. The Appellant signed and returned the Order of Procedure on 5 February 2026 within the prescribed deadline. The Respondent, however, failed to sign and return the Order of Procedure, notwithstanding repeated reminders from the CAS Court Office. By letter dated 18 March 2026, the CAS Court Office confirmed that no signed Order of Procedure had been received from the Respondent and declared the evidentiary proceedings were closed.

V. SUBMISSIONS OF THE PARTIES AND REQUEST FOR RELIEF

30. The Sole Arbitrator confirms that he carefully read and considered in his decision all the submissions, evidence, and arguments presented by the Parties, even if they have not been specifically summarised or referred to in the present arbitral Award.

A. The Appellant

31. The Appellant filed his Statement of Appeal on 17 July 2024, which he simultaneously designated as his Appeal Brief pursuant to Article R51 of the CAS Code. The Appellant's submissions as contained in the Appeal Brief, in essence, may be summarised as follows:

The Appeal was filed within time

- The time limit for filing an appeal before CAS is governed by Article 57(1) of the FIFA Statutes (May 2022 version), which provides as follows:

"Appeals against final decisions passed by FIFA's legal bodies and against decisions passed by confederations, member associations or leagues shall be lodged with CAS within 21 days of receipt of the decision in question".

- The Appealed Decision was notified to the Appellant on 24 May 2024. In accordance with the procedure set out in the Appealed Decision itself, the Appellant's previous legal counsel submitted a written request for the grounds of the Appealed Decision to the NFF General Secretariat on 31 May 2024 – i.e. within the ten (10)-day deadline prescribed by the Appealed Decision.
- To date, the NFF has failed to provide the grounds of the Appealed Decision in response to the Appellant's timely request. As the suspension of the time limit was never lifted, the Statement of Appeal filed on 17 July 2024 was filed within the applicable time limit and the appeal is therefore admissible.

The Appellant's salary was ₦1,400,000 (one million, four hundred thousand Naira) and did not include the Match Analyst's salary

- The Employment Contract clearly provides for a monthly salary of ₦1,400,000 (one million, four hundred thousand Naira) payable to the Appellant. The Appellant submits that the Employment Contract does not specify any allocation of this sum to the Match Analyst separately, and that the NFF Committee had no legal basis to reduce the Appellant's entitlement on this ground. The Respondent adduced no evidence whatsoever in support of its position that a specific portion of the monthly salary was attributable to the Match Analyst.
- The Match Analyst is not a party to the Employment Contract and has no contractual relationship with the Respondent. Any arrangements between the Appellant and the Match Analyst fall outside the scope of the Employment Contract and cannot affect the Respondent's obligations thereunder.
- The Appellant further submits that the NFF Committee proceeded to hear further submissions from the Respondent following the conclusion of the hearing, after the Appellant had already departed, and that this procedurally irregular step formed the basis for the NFF Committee's finding that the Match Analyst's salary was included in the monthly sum of ₦1,400,000 (one million, four hundred thousand Naira) - a finding that is supported by neither evidence nor any applicable rule of law.

The Respondent did not deny the Appellant's claims

- The Respondent did not deny or refute any of the claims advanced by the Appellant in the course of the NFF proceedings. In accordance with the general procedural principle that facts not contested are deemed to be admitted, the Appellant submits

that its claims in the total sum of ₦50,000,000 (fifty million Naira) are to be treated as undisputed.

The NFF Decision did not consider all aspects of the Appellant's claim

- The NFF Committee awarded the Appellant ₦8,000,000 (eight million Naira) on the sole premise that the monthly salary of ₦1,400,000 (one million, four hundred thousand Naira) included the salary of the Match Analyst, from which it deducted a sum of ₦500,000 (five hundred thousand Naira) per month attributable to the Match Analyst.
- The NFF Committee failed, however, to address or give any consideration to the Appellant's further heads of claim, including unpaid match bonuses, unpaid travelling allowances and unpaid travel expenses in lieu of an official vehicle, in reaching the sum awarded. No reasoning was provided as to why these contractual entitlements were disregarded.

32. On this basis, the Appellant submits the following prayers for relief in his Appeal Brief:

- "(A). A decision to uphold this appeal challenging the NFF decision in the matter between the Appellant and the Respondent.*
- (B). A determination that the said decision of the NFF was flawed in law with regards to the final determination on the amount of the award and the grounds on which it was reached.*
- (C) A decision awarding the Appellant as contained in their claim:*
- ₦38,000,000 (Thirty-Eight Million Naira) being 20 months salaries as the sum of the unexpired residue of the contract and unpaid match bonuses, unpaid travelling allowances, unpaid travel expenses in lieu of official car;*
- ₦7,000,000 (Seven Million Naira) as exemplary and general damages for the hardship and emotional pains caused him by the act of not paying his salaries and entitlements;*
- ₦5,000,000 (Five Million Naira) as legal fees for the expenses made in contacting a law firm to initiate the suit at the NFF".*

B. The Respondent

33. On 4 September 2024, the Respondent sent an email with attachments arguing that CAS has no jurisdiction to hear the Appeal. The Respondent's submissions, in essence, may be summarised as follows:

CAS Jurisdiction

- The Respondent submits that CAS has no jurisdiction whatsoever to hear and determine the appeal brought by the Appellant on the ground that the Appealed

Decision is not appealable, as provided by Section D Article 4 of the Framework and Rules of the NPFL 2023/2024 season, which provides as follows:

"Decisions of the Arbitration Committee shall be final and binding on all parties concerned".

- The Respondent submits further that the Appellant's claim before CAS is frivolous and vexatious on the ground that the Appealed Decision mandating the Respondent to pay the Appellant the sum of ₦8,000,000 (eight million Naira) was on compassionate grounds, not on the merits of his complaint, considering the Appellant is in clear breach of the provisions of Section B Article 6 (6.6) (6.6.1) of the Framework and Rules of NPFL 2023/2024 season which provides:

"Except as provided for in Rule A5.3.13, each Manager or Coach shall either

6.6.1 hold or have commenced and be actively engaged in the requisite course to obtain a valid CAF B License or [...]".

- The Respondent urges the Sole Arbitrator to decline jurisdiction to hear and determine the present appeal on the grounds that it is frivolous, vexatious and without merit.

34. Beyond this, the Respondent has not filed an Answer or any other further submissions within the scope of these proceedings. As the Respondent did not file an Answer within the time limit, Article R55(2) of the CAS Code shall apply, which provides that *"If the Respondent fails to submit its response by the given time limit, the Panel may nevertheless proceed with the arbitration and deliver an award"*. Therefore, the Sole Arbitrator shall proceed with the present arbitration.

VI. JURISDICTION

35. The Appellant argues that the jurisdiction of CAS derives from Article 57(1) FIFA Statutes (May 2022 edition), as it determines that *"Appeals against final decisions passed by FIFA's legal bodies and against decisions passed by confederations, member associations or leagues shall be lodged with CAS within 21 days of receipt of the decision in question"*, and Article R47 of the CAS Code.
36. The Sole Arbitrator notes that a new version of the FIFA Statutes was adopted on 17 May 2024, shortly before the Statement of Appeal was filed. The question thus arises as to which version of the FIFA Statutes governs the applicable appeal deadline. The Sole Arbitrator is satisfied that this question is conclusively resolved as a matter of intertemporal law. Article 68 of the FIFA Statutes 2024 expressly provides that those Statutes *"were adopted at the Congress on 17 May 2024 and come into force sixty (60) days after the close of the said Congress,"* corresponding to an entry into force on 16 July 2024. The commencement of the 21-day appeal deadline under Article 57(1) of the FIFA

Statutes is tied to the date of receipt of the decision in question. The NFF Decision was communicated to the Appellant on 24 May 2024, on which date the appeal deadline began to run. As the FIFA Statutes 2024 had not yet entered into force on 24 May 2024 and had therefore not yet produced any legal effects as of that date, they cannot govern a deadline that had already commenced prior to their entry into force. The Sole Arbitrator accordingly bases his subsequent analysis exclusively on the FIFA Statutes 2022. He notes, for completeness, that while the wording and numbering of the relevant provisions differ between the two versions, their substantive content is identical in all material respects, such that the choice of applicable version has no bearing on the outcome of the present proceedings.

37. Article R47 of the CAS Code establishes two cumulative requirements for the jurisdiction of CAS to hear an appeal against the decision of a sports body. It provides as follows:

"An appeal against the decision of a federation, association or sports-related body may be filed with CAS if the statutes or regulations of the said body so provide or if the parties have concluded a specific arbitration agreement and if the Appellant has exhausted the legal remedies available to it prior to the appeal, in accordance with the statutes or regulations of that body".

38. Accordingly, CAS has jurisdiction to hear an appeal if: (i) the statutes or regulations of the body in question provide for an appeal to CAS, or the parties have concluded a specific arbitration agreement; and (ii) the appellant has exhausted all legal remedies available to it.

39. As to the first requirement, the Sole Arbitrator must determine whether the applicable statutes provide for an appeal to CAS in the present case. The question arises, in particular, whether a decision of the NFF Committee constitutes a decision against which an appeal may be lodged with CAS pursuant to Article 57(1) of the FIFA Statutes and Article 70 of the NFF Statutes. The wording of Article 70 of the NFF Statutes refers to *"relevant articles of the FIFA Statutes"* as the foundation for the right of appeal to CAS, and the Sole Arbitrator accordingly examines the FIFA Statutes in order to determine the scope of CAS jurisdiction.

40. Furthermore, Article 70 of the NFF Statutes (2010 version) provides as follows:

"In accordance with relevant articles of the FIFA Statutes, any appeal against a final and binding FIFA decision shall be heard by the Court of Arbitration for Sport (CAS) in Lausanne, Switzerland. CAS shall not, however, hear appeals on violations of the Laws of the Game, suspensions of up to four matches or up to three months, or decisions passed by an independent and duly constituted Arbitration Tribunal of an Association or Confederation".

41. The Appealed Decision itself confirmed the right of appeal to CAS in the following terms:

"An appeal against this decision shall lie to the Court of Arbitration for Sports, Lausanne, Switzerland. (Art. 70 of NFF Statutes 2010)".

42. The jurisdiction of CAS is challenged by the Respondent, who submits that the Appealed Decision is not appealable as provided by Section D, Article 4 of the Framework and Rules of NPFL 2023/2024 season, which provides as follows:

"Decisions of the Arbitration Committee shall be final and binding on all parties concerned".

43. The Respondent has, however, provided no substantive reasoning or evidence to support this objection to jurisdiction.
44. The Sole Arbitrator notes that the exception contained in Article 70(1) of the NFF Statutes, which provides that CAS shall not hear appeals against *"decisions passed by an independent and duly constituted Arbitration Tribunal of an Association or Confederation"* must be interpreted in light of the FIFA Statutes to which it expressly refers. Article 70(1) of the NFF Statutes opens with the clause *"in accordance with relevant articles of the FIFA Statutes"*, which establishes that the provision is to be read consistently with the FIFA framework and not as an autonomous carve-out extending beyond it.
45. The corresponding provision in the FIFA Statutes, Article 57(3)(c), provides that CAS shall not hear appeals against decisions in respect of which an appeal to an independent and duly constituted arbitration tribunal recognised under the rules of an association or confederation may be made. The purpose of this exception is to preserve the autonomy of associations to establish their own second-instance appellate bodies, to which appeals must be directed before recourse to CAS. The exception is therefore conditional in nature: it is only engaged where such a further internal appellate avenue is available within the association's own regulatory framework.
46. The NFF Statutes provide for the establishment of an Arbitration Tribunal to deal with internal national disputes. However, the NFF Statutes do not designate any independent second-instance arbitration tribunal competent to hear appeals against the decisions of the NFF Committee. No such appellate body has been identified in the record. The condition precedent for the application of the exception under Article 57(3)(c) of the FIFA Statutes - namely, the availability of an appeal to an independent and duly constituted arbitration tribunal recognised under the NFF's own rules - is accordingly not satisfied in the present case.
47. The Sole Arbitrator further observes that the wording of Article 70(1) of the NFF Statutes, which refers to *"decisions passed by an independent and duly constituted Arbitration Tribunal of an Association or Confederation"*, diverges textually from the corresponding provision in Article 57(3)(c) of the FIFA Statutes, which focuses on

whether an appeal "*may be made*" to such a tribunal. Read literally, Article 70(1) of the NFF Statutes could be understood as excluding CAS jurisdiction on the basis of the character of the body that issued the decision at first instance, rather than on the basis of the availability of a further internal appeal. Such an interpretation would, however, conflict with the fundamental right of appeal to CAS established under Article 57(1) of the FIFA Statutes and would deprive the parties of any appellate recourse whatsoever - an outcome plainly inconsistent with the FIFA Statutes. Pursuant to the interpretive obligation imposed by its own opening clause, Article 70(1) of the NFF Statutes must therefore be read in accordance with Article 57(3)(c) of the FIFA Statutes, such that the exclusion applies only where a further appellate avenue exists within the NFF's regulatory framework. As established above, no such avenue exists.

48. This interpretation is further corroborated by the fact that, as noted above (see para. 41), the NFF Committee itself directed the Parties, in the operative part of its decision, to lodge any appeal with the CAS pursuant to Article 70 of the NFF Statutes — an acknowledgment consistent with the express terms of that provision.
49. The characterisation of the NFF Committee's decisions as "*final and binding*" in Section D, Article 4 of the Framework and Rules of the Nigerian Premier Football League does not, in itself, preclude CAS jurisdiction. Article 57(1) of the FIFA Statutes expressly confers on CAS appellate jurisdiction over "*final decisions by FIFA's legal bodies and against decisions passed by confederations*". A provision of domestic league rules designating decisions as final and binding cannot displace the appeal mechanism established by the superior normative framework of the FIFA Statutes. The Respondent has adduced no authority or substantive reasoning to support the proposition that such language should have that effect.
50. On the basis of the foregoing, the Sole Arbitrator is satisfied that the applicable statutes provide for an appeal to CAS in the present case, and that the exception under Article 57(3)(c) of the FIFA Statutes is not engaged. The Sole Arbitrator accordingly proceeds to consider whether the Parties fall within the categories of persons and entities in respect of which FIFA has recognised the jurisdiction of CAS.
51. In this context, Article 56(1) of the FIFA Statutes establishes the overarching basis upon which FIFA recognises the jurisdiction of CAS to resolve disputes involving the categories of persons and entities listed therein. Article 56(1) provides as follows:

"FIFA recognises the independent Court of Arbitration for Sport (CAS) with headquarters in Lausanne (Switzerland) to resolve disputes between FIFA, member associations, confederations, leagues, clubs, players, officials, football agents and match agents".
52. Article 56(1) FIFA Statutes is to be interpreted broadly in CAS jurisprudence in the absence of any agreement to the contrary.

53. The Sole Arbitrator must therefore determine whether the Parties to the present dispute fall within the categories enumerated in Article 56(1) FIFA Statutes, such that FIFA has recognised the jurisdiction of CAS to resolve the dispute between them.
54. As regards the Respondent, Article 1(14) of the Definitions section of the FIFA Statutes defines "*club*" as follows:
- "a member of an association (that is a member association of FIFA) or a member of a league recognised by a member association that enters at least one team in a competition"*.
55. The Sole Arbitrator is satisfied that the Respondent, as a member of a league recognised by the NFF (itself a member association of FIFA) that enters teams in competitions, constitutes a "*club*" for the purposes of Article 56(1) FIFA Statutes.
56. As regards the Appellant, Article 1(13) of the Definitions section of the FIFA Statutes defines "*official*" as follows:
- "any board member (including the members of the Council), committee member, referee and assistant referee, coach, trainer and any other person responsible for technical, medical and administrative matters in FIFA, a confederation, a member association, a league or a club as well as all other persons obliged to comply with the FIFA Statutes (except players, football agents and match agents)"*.
57. The Sole Arbitrator is satisfied that the Appellant, as a "*Coach*" and/or "*Technical Adviser*" (being a person responsible for coaching and/or technical matters at the Club, as set out in the Employment Contract), falls within the definition of "*official*" for the purposes of Article 56 (1) FIFA Statutes.
58. Both the Parties to the present dispute therefore fall within the categories of persons and entities in respect of which FIFA has recognised the jurisdiction of CAS pursuant to Article 56(1) FIFA Statutes. The first requirement of Article R47 of the CAS Code is accordingly satisfied.
59. As to the second requirement under Article R47 of the CAS Code, namely that the Appellant must have exhausted all legal remedies available to it, the Sole Arbitrator notes that the evidence on file does not provide a sufficient basis to conclude that the Appellant has failed to exhaust the remedies available to it. The Respondent has not adduced any evidence to demonstrate that further remedies were available to the Appellant. Nor is any other available prior legal remedy apparent from the terms of the NFF Statutes. The Sole Arbitrator is accordingly satisfied that the second requirement of Article R47 of the CAS Code is likewise fulfilled.
60. Both requirements of Article R47 of the CAS Code are therefore fulfilled. It follows that CAS has jurisdiction to adjudicate and decide on the present dispute.

VII. ADMISSIBILITY

61. The Appealed Decision was notified to the Appellant on 24 May 2024. Pursuant to Article R47 of the CAS Code and Article 57(1) of the FIFA Statutes (2022), the time limit for lodging an appeal to the CAS is 21 days after receipt of the decision appealed against. On that basis, the deadline would have expired on 14 June 2024. The Statement of Appeal was filed on 17 July 2024 and was therefore, *prima facie*, filed out of time and the question of in principle admissibility arises to be determined by the Sole Arbitrator.
62. In this context, the Sole Arbitrator confirms that no official bifurcation of the proceedings has been requested and that he does not consider such bifurcation to be necessary.
63. While noting the *prima facie* inadmissibility of the Appeal, the Sole Arbitrator notes that the Appealed Decision itself, contained the following instruction:

"A request for ground of this decision must be sent in writing to the NFF General Secretariat within ten (10) days of the receipt of notification. Failure to do so within the stipulated deadline will result in the decision becoming binding and final".
64. The Appealed Decision further contained an express CAS appeal clause reflecting Article 70 of the NFF Statutes:

"An appeal against this decision shall lie to the Court of Arbitration for Sports, Lausanne, Switzerland".
65. Acting upon those instructions, the Appellant submitted a timely written request for the grounds to the NFF General Secretariat on 31 May 2024, within ten (10) days of receiving the Appealed Decision. Evidence of that request has been produced in the form of a letter from the Appellant's former legal counsel. The NFF has not responded to date.
66. The central question for admissibility is therefore whether the Appeal was filed outside the 21-day time window provided in Article 57(1) of the FIFA Statutes, or whether the Appellant's request for grounds had the effect of suspending the deadline to appeal.
67. A related question is whether the present Appeal may proceed before the grounds of the Appealed Decision have been provided or the NFF has otherwise confirmed that the grounds have already been provided.

Was the Appealed Decision already sufficiently reasoned?

68. The Appealed Decision contains sections entitled "*Background*" and "*Findings*", setting out the relevant facts and the findings of the NFF Committee, followed by an operative section entitled "*Decision of the Player's Status/Arbitration Committee*". On the face of

it, it is therefore conceivable that the document as issued already constitutes the full reasoned decision, such that the 21-day appeal period began to run on 24 May 2024.

69. The Sole Arbitrator does not accept this interpretation. It would be contradictory for the Appealed Decision to invite the Appellant expressly to request its written grounds within ten days if those grounds had already been provided in full in that very document.
70. This inconsistency is not satisfactorily explained as a clerical or template error. The NFF's subsequent failure to respond to the Appellant's request of 31 May 2024 — neither confirming that the grounds were already contained in the decision nor indicating that additional grounds would be forthcoming — reinforces this conclusion. As confirmed in CAS 2020/A/7599, *"the administrative flaw in the FIFA procedure and the ambiguity in its communications to the Parties is not detrimental to the Appellant, and thus cannot be relied upon to the detriment of a party which fully complied with the instructions received by the authority"*.
71. The Sole Arbitrator accordingly finds that the Appealed Decision did not, as issued, constitute the full reasoned decision, and that the grounds remained to be communicated to the Appellant upon his timely request.

Admissibility in the absence of grounds or in case of refusal to provide grounds

72. The NFF Statutes do not provide any assistance on the question of whether an appeal to CAS of a decision of the NFF Committee may be admissible in the failure of the NFF Committee to provide the grounds of such decision. Article 68 of the NFF Statutes refers to the procedural rules of this NFF Committee, but neither Party has provided a copy of these procedural rules. In the absence of such, the Sole Arbitrator again turns to the body of case law provided by previous CAS cases in an analogous legal framework (i.e. appeals against decisions of FIFA's arbitral tribunals), and subsidiarily to Swiss law.
73. In this context, it is settled CAS jurisprudence that the grounds of a decision are not a prerequisite for an appeal to the CAS, since the CAS has the power to decide the case *de novo* and the appellant may, for any reason, consider it more beneficial to proceed without first receiving the reasoning behind the challenged decision. In CAS 2011/A/2436, citing CAS 2008/A/1708, the Panel held:

"(T)he grounds should not be considered as a prerequisite for the appeal, because the CAS has the power to decide ex-novo and the appellant may (for any reason) consider it more beneficial to have the CAS review the case ex-novo without knowing the reasons and arguments behind the decision".

74. The Panel in that case further held that *"irrespective of the fact that the Appellant filed his appeal without receiving the motivated grounds of the appealed decision, the Sole Arbitrator has the power to review the appealed decision de novo"* and that *"the absence*

of the reasoned grounds of the appealed decision does not have any negative impact on the Sole Arbitrator's ability to adjudicate the dispute submitted to him”.

75. In CAS 2015/A/4187, the Panel confirmed that the CAS *"is vested with the power to issue a new decision which replaces the decision challenged and corrects any potential procedural flaw or error of the previous instance"*, adding that *"the Panel has full power to review the facts and the law"*.

76. It is equally confirmed that an authority cannot prevent a party from bringing a dispute before the CAS by refusing to issue the grounds of a decision where the request was timely made. In CAS 2017/A/5524, the Sole Arbitrator held unambiguously:

"FIFA cannot prevent a party from bringing a dispute before CAS by refusing to issue the grounds of a decision when the request was timely sent. In any case, a CAS Panel can exercise its de novo power of review of the facts and the law under Article R57 of the Code even in the absence of the grounds of the decision".

77. The Appellant submitted a timely request for grounds on 31 May 2024, within the ten-day deadline specified in the Appealed Decision. The NFF has failed to respond. The Sole Arbitrator finds that this failure cannot prevent the Appellant from bringing the present dispute before the CAS.

78. The Respondent's failure to engage with the admissibility issue throughout these proceedings must be deemed a waiver of any objection it may otherwise have raised in this regard.

79. For these reasons, the Sole Arbitrator finds - in accordance with the fundamental legal principle of the right to be heard and a fair hearing as reflected in Article 182 para. 3 Federal Act on Private International Law (PILA) - that the Appellant's timely request for grounds on 31 May 2024 had the effect of suspending the 21-day appeal deadline under Article 57(1) of the FIFA Statutes until such time as the grounds were provided or it became evident that none would be forthcoming. The NFF's behaviour since that date makes it evident that no such grounds are forthcoming. Since the NFF never provided the grounds, the deadline did not resume running after 31 May 2024, and the Statement of Appeal filed on 17 July 2024 was accordingly timely.

Compliance with formal requirements

80. Legal aid from the Football Legal Aid Fund (FLAF) has been granted to the Appellant. Accordingly, pursuant to Articles 10 and 11 of the Guidelines on Legal Aid, the present procedure is free of charge. No CAS Court Office fee is therefore payable by the Appellant.

81. The Statement of Appeal further complies with all the other requirements of Article R48 of the CAS Code, including identification of the appealed decision, nomination of the Respondent, and a brief statement of the facts and legal arguments.

Conclusion

82. It follows from the foregoing that the Statement of Appeal was filed in due time and the Appeal is therefore admissible.

VIII. APPLICABLE LAW

83. In accordance with Article R58 of the Code, the Sole Arbitrator shall decide the dispute according to the applicable regulations and, subsidiarily, the rules of law chosen by the parties or, in the absence of such a choice, according to the law of the country in which the federation, association or sports-related body which has issued the challenged decision is domiciled or according to the rules of law, the application of which the Sole Arbitrator deems appropriate.
84. The Employment Contract is silent as to the applicable law governing it. Nor have the Parties expressly made a choice of law beyond this.
85. By submitting their dispute to CAS, the Parties elected to subject themselves to the conflict of law rules of Article R58 of the CAS Code. Article R58 of the CAS Code takes precedence over any explicit choice of law by the parties, and any such choice affects only the subsidiarily applicable law (see CAS 2016/A/4846, para. 81).
86. The NFF, whose regulations govern the employment relationship between the Parties, has its seat in Nigeria.
87. The Sole Arbitrator notes at the outset that the present dispute concerns two Nigerian parties — the Appellant is a Nigerian national and the Respondent is a Nigerian football club. The primary applicable regulations are, as argued by the Appellant, therefore the NFF Statutes.
88. To the extent that any lacuna exists in those regulations, Swiss law applies subsidiarily pursuant to Article R58 of the CAS Code. As confirmed in CAS 2016/A/4846, para. 88, the reference to Swiss law *"only serves the purpose of making the [FIFA Regulations] more specific"* and *"ensures the uniform interpretation of the standards of the industry"*, rather than imposing Swiss substantive law upon the Parties as such.
89. The Sole Arbitrator notes that the NFF Statutes make various references to FIFA's regulations, including in places to the FIFA Statutes and the FIFA Regulations on the Status and Transfer of Players ("**FIFA RSTP**"). The dispute is not of an international dimension within the meaning of Article 22(c) of the FIFA RSTP, which grants the FIFA Dispute Resolution Chamber competence over employment-related disputes between

clubs and coaches of an international dimension only. Accordingly, FIFA's regulations do not constitute the primary applicable regulatory framework in the present case, beyond to the extent relevant to determine the admissibility of the appeal in accordance with Article 57(1) of the FIFA Statutes, as set out above. Substantively, the dispute was instead resolved at first instance by the NFF Committee, acting under the NFF Statutes. This notwithstanding, the Sole Arbitrator notes that both CAS and FIFA's judicial authorities have heard and resolved a number of disputes and appeals with broadly similar facts to those of the present case. To the extent relevant and necessary, and where appropriate, the Sole Arbitrator may consider the application of such case law and the various regulations of FIFA by analogy, where helpful in all the circumstances of the case.

IX. MERITS

90. Based on the submissions of the Parties and all the facts of the case, the Sole Arbitrator identifies the following primary issues to be resolved in this case:

- i. What is the quantum of damages for breach of contract and wrongful dismissal due to the Appellant?**
 - ii. Is the Appellant entitled to exemplary and general damages in the amount of ₦7,000,000 (seven million Naira)?**
 - iii. Is the Appellant entitled to legal fees in the amount of ₦5,000,000 (five million Naira)?**
- i. What is the quantum of damages for breach of contract and wrongful dismissal due to the Appellant?**
- (a) Preliminary findings: alleged breaches by the Appellant, alleged procedural deficiencies in the NFF Committee proceedings, breach of contract and wrongful dismissal by the Respondent**
91. The Respondent did not file a substantive Answer in these proceedings. Its sole written communication consisted of an email dated 4 September 2024, in which it submitted that CAS had no jurisdiction to hear this matter and raised, in passing, the allegation that the Appellant was in breach of Section B, Article 6(6.6)(6.6.1) of the Framework and Rules NPFL 2023/2024 season by reason of an alleged failure to hold a valid CAF B Licence. As to the Respondent's arguments as to CAS's jurisdiction, these have been fully considered and dismissed by the Sole Arbitrator for the reasons set out above. As to the Respondent's allegation as to the Appellant's breach of the applicable regulatory framework, the Sole Arbitrator addresses this submission briefly below.
92. The Respondent has produced no evidence whatsoever to substantiate this allegation. The termination letter of 12 December 2023 makes no reference to any licence deficiency as a ground for termination. Nor was it an express term or condition of the Employment

Contract that the Coach have any formal coaching qualification or comply with any of the Articles cited by the Respondent in his letter dated 4 September 2024. Furthermore, the NFF Committee – which had direct access to all relevant facts and documents – made no finding of any such breach by the Appellant. In the absence of evidence that the alleged licence deficiency constituted the actual and operative reason for the termination, or that it was invoked at the time of dismissal, the Sole Arbitrator is not persuaded by this argument. It does not affect the finding of wrongful termination.

93. The Appellant has further alleged that the NFF Committee continued to receive submissions from the Respondent after the conclusion of the hearing and after the Appellant had already departed, and that this procedural irregularity formed the basis for the NFF Committee's finding regarding the Match Analyst's salary. The Sole Arbitrator notes that, if established, such conduct would constitute a violation of the Appellant's right to be heard. However, no evidence of this alleged irregularity has been produced in these proceedings beyond the Appellant's own assertion. In any event, the Sole Arbitrator, exercising *de novo* review powers set out in Article R57 of the CAS Code, determines the appropriate quantum on the basis of the evidence available in these proceedings, and the outcome hereof is not dependent on the procedural conduct of the NFF Committee. Any alleged procedural deficiencies in the NFF Committee proceedings may be considered cured as a result of these CAS Appeal proceedings (see, for example, CAS 2019/A6388, CAS 2023/A/9320, see also MAVROMATI/REEB, *The Code of Arbitration for Sport*, 2025 ed., para. 27, page 565).
94. In the absence of any further substantive response by the Respondent, the Appellant's claims as to breach of contract and wrongful dismissal by the Respondent, as supported by the NFF Committee in the Appealed Decision, are not contested. Accordingly, the Sole Arbitrator finds that the Respondent breached the Employment Contract and wrongfully dismissed the Appellant without sporting just cause. The Appellant is therefore entitled in principle to compensation for breach of contract. The quantum of that compensation is addressed below.

(b) The quantum of damages: the NFF Committee's calculation and reasoning

95. The main substance of the Appellant's claim in these Appeal proceedings concerns the quantum of the damages that should be awarded to him in respect of the Respondent's breach of the Employment Contract and the Coach's wrongful dismissal by the Club. The Appellant argues that the Appealed Decision was flawed with regards to the final determination of the amount awarded and the grounds on which the NFF Committee reached its decision.
96. In particular, the Appellant argues (as he did before the NFF Committee), that he is in fact due the sum of ₦38,000,000 (thirty-eight million Naira) in respect of the residual value of the Employment Contract, rather than the much lower amount of ₦8,000,000

(eight million Naira) awarded in the Appealed Decision. In addition, the Appellant argues that he is due the sums of: (i) ₦7,000,000 (seven million Naira) in respect of alleged exemplary and general damages; and (ii) ₦5,000,000 (five million Naira) in respect of his legal fees.

97. The Sole Arbitrator notes at the outset that the Appealed Decision does not provide a detailed explanation of the legal or factual basis on which the NFF Committee calculated the amount of ₦8,000,000 (eight million Naira) awarded to the Appellant.
98. However, as set out in section III (Factual Background) above, the NFF Committee appears to have essentially based its in principle reduction of the amount awarded to the Appellant on two findings:
 - that the monthly salary of ₦1,400,000 (one million, four hundred thousand Naira) included the salary of the Match Analyst engaged by the Coach, *“to the tune of Five Hundred Thousand Naira (₦500,000)”*; and
 - that the Match Analyst was, at the time of the Appealed Decision, employed by the Club *“in the same role”*, and that the Appellant concealed this fact from the NFF Committee.
99. The Sole Arbitrator finds several difficulties with this reasoning.
100. Firstly, the Employment Contract itself does not specify any split between the Appellant's salary and the Match Analyst's salary. It states only that *“Coach Tony Tope Bolus and his Match Analyst will be receiving the sum of N 1,400,000.00 (One Million, Four Hundred Thousand Naira Only) as monthly ... salary”* and that *“Coach Tony Tope Bolus and his Match analyst is entitled for Free Accommodation, free Medical facilities during the Contract period”*. On the plain wording of the Employment Contract, the entirety of the monthly sum of ₦1,400,000 (one million, four hundred thousand Naira) constituted the Club's contractual payment obligation to the Coach, with no internal allocation separately attributable to the Match Analyst. The Appealed Decision provides no explanation or information as to an evidentiary basis for the NFF Committee's finding that ₦500,000 (five hundred thousand Naira) of the monthly sum was allocated to the Match Analyst, and no such agreement between the Parties (or between the Coach and the Match Analyst) has been produced in these proceedings.
101. Secondly, as referenced at paragraph 10 above, the Match Analyst was not a party to the Employment Contract. Nor has any separate agreement between the Match Analyst and the Club has been produced in these proceedings. There is no evidence that the Match Analyst participated in the proceedings before the NFF Committee, nor that he has sought to enforce any third-party rights which he may or may not have under the Employment Contract. No evidence has been presented that any of the amounts payable by the Club under the Employment Contract were in fact paid directly by the Club to the Match

Analyst, rather than to the Coach. To the extent that any separate agreement may exist or have existed between the Coach and the Match Analyst as to the split of the remuneration due under the Employment Contract, this has not been presented as evidence in these proceedings, and would remain a separate matter to be addressed between the Coach and the Match Analyst.

102. Thirdly, even if such a notional split existed between the salary of the Coach and the salary of the Match Analyst, it does not necessarily follow that the Appellant's entitlement to damages for wrongful termination should be reduced by the Match Analyst's alleged share.
103. The contractual obligation of the Respondent under the Employment Contract was to pay the Appellant ₦1,400,000 (one million, four hundred thousand Naira) per month. The NFF Statutes are silent as to the applicable principles for calculation of damages. In this silence, the Sole Arbitrator turns to Swiss law (subsidiarily applicable) and case law from previous CAS cases considering disputes brought under the framework of FIFA's regulations in order to establish such principles as starting point.
104. In this context, the general principle for calculation of damages for wrongful termination of an employment contract enshrined in Art. 337c of the Swiss Code of Obligations is that the injured party is entitled to the residual value of the contract (i.e. the salary and other benefits that would have been payable for the unexpired term of the contract), subject to any applicable duty to mitigate. As confirmed in CAS 2019/A/6463 & 6464, at para. 145, while the judging authority has a "*wide margin of appreciation*" in assessing and weighing the applicable criteria for the calculation of damages, "*it must not set the amount of compensation in a fully arbitrary way, but rather in a fair and comprehensible manner*". The Sole Arbitrator shall apply this standard in determining the appropriate quantum below.
105. In respect of the specific finding that the Appellant "*concealed*" the continued employment of the Match Analyst with the Club, this is not supported by any evidence placed before the Sole Arbitrator in the present proceedings. Even if it is taken at face value that the Match Analyst remained employed by the Club in some capacity beyond the termination of the Employment Contract and at the time of the Appealed Decision (which in itself is not supported by any contemporaneous evidence), no documentation, witness statement or other probative material has been produced to establish that the Appellant was aware of the Match Analyst's subsequent engagement by the Respondent at the time of filing his claim before the NFF Committee, let alone that he deliberately withheld this information.
106. Moreover, the Appealed Decision does not explain what legal materiality the Match Analyst's continued employment with the Club, or the Appellant's alleged concealment of this, has to the calculation of damages for breach of contract. As stated above, the Appellant's entitlement to damages is determined by the terms of the Employment Contract and the general principles of contract law, not by whether he disclosed or failed

to disclose the subsequent employment status of the Match Analyst. In the absence of any evidence to the contrary, and in accordance with the principle of *pacta sunt servanda*, the contractual payment obligations of the Club under the Employment Contract are to be rendered to the other contractual party to that agreement, (namely the Coach). This remains the case regardless of whether or not such payment obligations may have been partly also for the benefit of a third party (namely the Match Analyst).

107. The Sole Arbitrator further notes that the Respondent claims, in his email dated 4 September 2024, that the NFF Committee's awarding of ₦8,000,000 (eight million Naira) to the Appellant was "*on compassionate grounds*" and "*not on the merit of his complaint*". The Sole Arbitrator finds no evidence to support this unsubstantiated claim. The Appealed Decision makes no reference to compassionate grounds being the basis for its award. On the contrary, what little reasoning is contained in the Appealed Decision suggests (as set out above) that the quantum of the award was based on a calculation of the residual value of the Employment Contract, minus an amount attributable to the salary of the Match Analyst. A further (unspecified) reduction may possibly have been made by the NFF Committee in respect of the Appellant's alleged withholding of information regarding the employment status of the Match Analyst with the Club. As such, and in the absence of any further engagement by the Respondent in these proceedings, the Sole Arbitrator finds no evidential support for the Respondent's unsubstantiated allegation regarding the "*compassionate grounds*" reasoning of the amount awarded in the Appealed Decision.

(c) De novo review and calculation of appropriate quantum

108. Applying the principle established in Article R57 of the CAS Code (and extensively supported in the above-mentioned CAS jurisprudence) that the CAS exercises *de novo* review powers and is vested with full power to review the facts and the law, the Sole Arbitrator must determine the appropriate quantum of damages on the basis of the evidence available to him.
109. As established above, the Employment Contract ran from 10 August 2023 to 10 August 2025 but was terminated by the Respondent during the term. While no copy of the termination letter has been provided by the Parties, the Respondent has not contested the Appellant's claim (made both before the NFF Committee and CAS) that the Respondent terminated the Employment Contract without notice on 12 December 2023. The Sole Arbitrator notes that this was also the date referenced in the "*Background*" section of the Appealed Decision, albeit there was an additional reference in the "*Findings*" section of that decision to the date of termination being the earlier date of 13 November 2023. Considering the Appellant's claims and the "*Background*" section of the Appealed Decision all consistently refer to 12 December 2023 as the date of the termination letter, and in the absence of any further evidence presented by the Parties to the contrary, the reference to 13 November 2023 in the "*Findings*" section of the Appealed Decision appears likely to be a typographical error. In any case, for the Sole Arbitrator to find that the earlier date of 13 November 2023 should apply would have the effect of extending

the period for the calculation of compensation due to the Appellant, beyond that stated in his request for relief. Consequently, this would potentially breach the principle of *non ultra petita* which is enshrined in CAS jurisprudence and more broadly in Swiss law. As such, the Sole Arbitrator finds that the date of 12 December 2023 shall be taken as the date of termination of the Employment Contract by the Respondent, and therefore as the starting point for the calculation of the compensatory damages due to the Appellant.

110. Considering this date of 12 December 2023 as marking the date of unilateral termination of the Employment Contract by the Club, this leaves a period twenty (20) months unexpired at the time of the Club's breach of contract and wrongful dismissal of the Coach. As stated above, the Employment Contract provided for a monthly payment of ₦1,400,000 (one million, four hundred thousand Naira) by the Club to the Coach. On the face of the Employment Contract, the Respondent's contractual obligation was therefore to pay the Appellant ₦1,400,000 (one million, four hundred thousand Naira) per month, resulting in a base residual value of ₦28,000,000 (twenty-eight million Naira) for the unexpired term of twenty (20) months.
111. The Sole Arbitrator notes, however, that the Appellant has claimed the total sum of ₦38,000,000 (thirty-eight million Naira), which exceeds this base figure by ₦10,000,000 (ten million Naira). The difference is not separately itemised in the Appellant's submissions. However, the Sole Arbitrator observes in this regard that the Employment Contract provided not only for a monthly salary, but also for the following additional benefits and allowances, which may account, at least in part, for the sum claimed by the Appellant in excess of the base salary:
 - match bonuses (double the players' match bonus for home wins, away wins and away draws);
 - free accommodation;
 - free medical facilities;
 - an official vehicle during the contract tenure;
 - ₦100,000 (one hundred thousand Naira) per away match "*for feeding and other logistics*"; and
 - ₦50,000 (fifty thousand Naira) per home match as "*logistics allowances*".
112. Under Swiss law (which applies subsidiarily), all contractual entitlements forming part of the remuneration under an employment contract may in principle be taken into account when determining the residual value of the contract for the purposes of calculating damages for breach of contract. This principle was confirmed in CAS 2016/A/4846, where the Panel held that payments provided for in an employment contract "*alongside the provisions relating to other remuneration*" - even if given a different contractual label - are to be treated as remuneration where "*specific elements of the agreement appear to suggest that payments ... were to be part of the employment relationship*", such that "*the*

total residual value of the employment contract ... shall serve as a basis for the final determination of the amount of compensation due for breach of contract". The principles regarding the calculation of the residual value of the employment contract are equally applicable in the present context, as confirmed by general CAS jurisprudence.

113. The Sole Arbitrator has accordingly considered whether the additional contractual entitlements set out above should be quantified and included in the compensation due. However, in order to quantify the match bonuses, away match allowances and home match logistics allowances, the Sole Arbitrator would require, at a minimum, data regarding the number of matches played and scheduled during the unexpired contractual term, the applicable bonus rates per match result, and the number of away and home matches played during the relevant period. None of this information has been provided by the Parties to these proceedings. In the absence of a factual basis upon which any meaningful and non-arbitrary estimate could be made and given that compensation must not be set in a fully arbitrary way but rather in a fair and comprehensible manner (CAS 2019/A/6463 & 6464, para. 145), the Sole Arbitrator finds that he is not in a position to quantify these additional entitlements on the basis of the evidence before him. The compensation is therefore assessed on the basis of the contractual monthly salary of ₦1,400,000 (one million, four hundred thousand Nair) alone.
114. In accordance with the general legal obligation to mitigate damages, any income earned by the Appellant from alternative employment following his dismissal in December 2023 should in principle be taken into account in calculating the appropriate compensation. As confirmed in CAS 2019/A/6463 & 6464, at paras. 149–150, amounts that the Respondent has assumed in place of the Appellant (or costs the Respondent has saved as a result of the Appellant's departure) are likewise to be deducted from the compensation due. The Sole Arbitrator applies the same principle in the present case. To the extent that it can be demonstrated on the evidence that the Respondent has assumed financial obligations previously borne by the Appellant under the Employment Contract - in particular, any salary paid directly to the Match Analyst - such amounts shall equally be taken into account. In the absence of any evidence that the Appellant obtained alternative employment or earned income during the unexpired contractual term or that any payments were made directly by the Club to the Match Analyst, and in the absence of any submissions from the Respondent on these points, no deduction for mitigation of loss shall be applied.
115. The Sole Arbitrator accordingly finds that:
- the Appellant is entitled in principle to damages representing the residual value of the Employment Contract for the unexpired term of twenty (20) months; and
 - based on the contractual monthly salary of ₦1,400,000 (one million, four hundred thousand Naira), the base residual value for twenty (20) months is ₦28,000,000 (twenty-eight million Naira).

ii. Is the Appellant entitled to exemplary and general damages?

116. As referenced in his prayer for relief set out at paragraph 32 above, the Appellant also claims the sum of ₦7,000,000 (seven million Naira) as “*exemplary and general damages for the hardship and emotional pains caused by the act of not paying his salaries and entitlements*”.
117. The NFF Statutes are silent as to the type(s) of damages recoverable in disputes brought under its terms. Under FIFA regulations (applicable by analogy) and Swiss law (subsidiarily applicable), damages for breach of contract are generally limited to compensation for the actual loss suffered (*damnum emergens*) and loss of profit (*lucrum cessans*) (see CAS 2016/A/4846, para. 88). Moral damages (damages for non-pecuniary loss such as emotional distress) are only available in limited circumstances, typically where there has been a violation of personality rights.
118. In the context of employment contracts in football, CAS jurisprudence has consistently held that exemplary or punitive damages are not recoverable, and that moral damages are only awarded in exceptional circumstances where there has been a particularly egregious breach involving violation of the employee's dignity or personality rights (see, for example, CAS 2013/A/3324).
119. In the present case, the Sole Arbitrator has no evidence that the termination of the Employment Contract involved any violation of the Appellant's personality rights or dignity beyond the ordinary consequences of a wrongful dismissal.
120. The unilateral termination was wrongful, but there is no evidence of particularly egregious conduct, harassment, discrimination, or other exceptional circumstances that would justify an award of moral or exemplary damages.
121. Accordingly, the claim for exemplary and general damages in the amount of ₦7,000,000 (seven million Naira) is rejected.

iii. Is the Appellant entitled to the payment of his legal fees?

122. Finally, in his prayer for relief the Appellant claims the sum of ₦5,000,000 (five million Naira) as “*legal fees for the expenses made to consult a lawyer to initiate the suit at the NFF*”).
123. Legal fees and costs incurred in pursuing a claim before the NFF Committee are not recoverable in principle as damages for breach of contract under Swiss law or CAS jurisprudence. Such costs may be recoverable as part of the costs of the arbitration proceedings (to be determined in the costs section of this Award), but not as substantive damages forming part of the relief sought.

124. Further, the Sole Arbitrator notes that the Appellant's specific head of claim in this respect appears to expressly relate to the legal fees assumed by the Appellant in respect of the NFF Committee proceedings ("*to initiate the suit at the NFF*"), rather than in respect of the present CAS proceedings.
125. Accordingly, the claim for legal fees in the amount of ₦5,000,000 (five million Naira) as part of the substantive relief is rejected.
126. However, the Sole Arbitrator notes that legal aid from the Football Legal Aid Fund (FLAF) has been granted to the Appellant, such that the present proceedings are free of charge. The allocation of any costs of these CAS proceedings will be addressed in the final section of this Award.

Conclusion

127. For the foregoing reasons, the Sole Arbitrator makes the following findings:

- The Respondent wrongfully terminated the Employment Contract dated 10 August 2023 without sporting just cause.
- The Appellant is entitled to damages representing the residual value of the Employment Contract for the unexpired term of twenty (20) months, calculated at the contractual monthly salary of ₦1,400,000 (one million, four hundred thousand Naira).
- Based on the available evidence, the Sole Arbitrator assesses the quantum of damages at ₦28,000,000 (twenty-eight million Naira), representing twenty (20) months' base salary at ₦1,400,000 (one million, four hundred thousand Naira) per month.
- The Appellant is not entitled to exemplary and general damages in the amount of ₦7,000,000 (seven million Naira).
- The Appellant is not entitled to recover legal fees in the amount of ₦5,000,000 (five million Naira) as part of the substantive relief.

128. For the foregoing reasons, the Sole Arbitrator decides as follows:

- The appeal filed by Tony Tope Bulus against the decision rendered by the NFF Players' Status/Arbitration Committee is **upheld in part**. The Respondent, Katsina United FC, is ordered to pay the Appellant the sum of **₦28,000,000 (twenty-eight million Naira)** as compensation for the wrongful termination of the Employment Contract dated 10 August 2023. The claims for exemplary and general damages in the amount of ₦7,000,000 (seven million Naira) and for legal fees in the amount of ₦5,000,000 (five million Naira) are **dismissed**.

X. COSTS

(...)

* * * * *

ON THESE GROUNDS

The Court of Arbitration for Sports rules that:

1. The Appeal filed by Tony Tope Bulus against the decision rendered by the NFF Players' Status/Arbitration Committee on 10 May 2024 is partially upheld.
2. The decision of the NFF Players' Status/Arbitration Committee dated 10 May 2024 is set aside. In its place, Katsina United FC is ordered to pay Tony Tope Bulus the amount of ₦28,000,000 (twenty-eight million Naira) as compensation for the wrongful termination of the Employment Contract dated 10 August 2023.
3. (...).
4. (...).
5. All other and further motions or prayers for relief are dismissed.

Seat of arbitration: Lausanne, Switzerland

Date: 30 June 2026

THE COURT OF ARBITRATION FOR SPORT

Martin Schimke
Sole Arbitrator