



TANZANIA FOOTBALL FEDERATION



FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021



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I am pleased to present this comprehensive report of our work starting January to December 2021. The pages of this report provide details of our achievements and challenges we faced during the period in what has been a unique period in our history.

In January 2021 we participated in CHAN tournaments in Cameroun, and managed to get 4 points, although we did not qualify in our group, but the team played well, showed a bright future seeing a number of new young Tanzanian players doing well and promising that we will do better in the future years.

We thank the sixth Government under Her Excellency Samia Suluhu Hassan for being close to National Teams financing a number of direct expenses. The Government did a lot in men and women football teams during international competitions. During the year we observed achievements in national teams. Senior Women Team, Twiga Stars won the COSAFA Cup in South Africa, while U-23 won the CECAFA Cup in Ethiopia. With this achievements I thank the Government for the contributions that made Tanzania to shine in the international competitions.

Last year we all know we lost our former President of the United Republic of Tanzania, Dr. John Pombe Magufuli. We understand the grief moment we had that time. As football family we will continue to implement the

activities to emulate the spirit of hardworking and the unfailing heart for attaining what we aimed at.

In the year we continued to ensure we are safe during the COVID-19 by encouraging the staff, members and stakeholders to take preventive measures for safety of everyone. We also encouraged people to take vaccination one of the significant measures to stay safe. I personally informed TFF members, and players in both our men's and women's senior teams to take the advice laid out by the Government and health officials and reduce face to face meeting hence encourage virtual meetings.

We were fortunate enough as the situation in Tanzania was a bit flexible to allow free movement for unavoidable situations without restrictions. Our football competitions were played allowing fans enjoy the game they love!

In Facility developments, TFF managed to construct two Technical Sports Centres in Kigamboni, Dar es Salaam and in Mnyanjani, Tanga. Both centres are at the completion levels, and will be opened for public use in 2022.

My humble request message to you is; let us ensure we are safe, look after one another and let's collectively work hard to ensure that football still has a key role to play in everyone's lives right across the United Republic of Tanzania.

Respectfully yours,

A handwritten signature in black ink, appearing to be 'Wallace Karia', written over a horizontal line.

Wallace Karia
TFF President



We have worked hard to provide greater openness to the media as well as a stronger connection with fans. It is right they are lauded for their fantastic support.

After we have fixed the financial problems which we had from the past years, we are proactively focused to continue strengthen performance and keeping the Federation going forward.

During the year the U-23 men Team, Ngorongoro Heroes won the CECAFA Cup and the Women Senior Team, Twiga Stars won the COSAFA cup. For World Cup qualification we managed to lead in the group, but the match in Dar es Salaam against DR Congo destroyed our hope. The results increase our morale to continue improving in the near future we will achieve our goal.

In the year we managed to construct the Technical sports centers in Kigamboni, Dar es Salaam and Mnyanjani, Tanga. We expect the facilities will reduce costs on training and in giving us more training time a low cost. In addition, the centers will help our stakeholders improve theoretical and practical football knowledge.

The two projects have utilized about TZS 9 billion.

We will continue to improve performance and set out our long-term strategy for the women's game: We realized that women football is growing fast and we can achieve the targets. We have increase the level of assistance to National Women Teams to enable them qualify for World Cup and CAF competitions.

The Tanzania football needs more efforts in terms of developments. Progress has already been made in some areas, particularly around sustainability and transparency but we will continue to consult and work towards meeting wider expectations.

This year achievements should shine a great light on our passion and pride, and give us renewed vigor for the future.

Yours faithfully,

Handwritten signature of Kidao Wilfred in black ink.

Kidao Wilfred
TFF General Secretary



In the year 2021, the Federation made tremendous improvements in financial management and motivated more sponsors to use our brands in improving their business. The move is supported by the transparency and management of financial resources. During the FIFA Central Review reports show we've always utilized well the support we get and achieve the goals aligned to the financing. During the year 2021, we spent almost TZS 9 billion on Technical Sports Centres, at the year end. The project financial implementation show that we have utilized TZS 4.069 billion (out of TZS 4.59 billion) for Kigamboni, Dar es Salaam and TZS 4.069 billion (out of TZS 4.514 billion) for Mnyanjani Tanga. Project implementation at the yearend was 83% for Kigamboni and 95% for Tanga. Working Capital is TZS 339 million for the year 2021 while the Current Ratio is 1.05:1. far less the standard rate however the Federation is optimistic to improvement of

the environment following phasing out of the COVID-19, which affected our plans.

I would also like to extend my thanks to the Executive Committee, members of the football family and the staff for the ongoing excellence in the discharge of the duties.

Sincerely Yours

A handwritten signature in black ink, consisting of a stylized 'M' followed by a large loop and a horizontal line.

Athuman Nyamlani
Chairman of Finance Committee



Financial Review

**TZS 10.76 billion
Total Income
2021**

**TZS 11.19 billion
Total Expenditure
2021**

**TZS 428 million
Deficit Operation
Result
2021**

**TZS 14.4 million
Cash balance
2021**

**TZS 42.1 billion
Net Assets
2021**

Overview

We managed to end with deficit of TZS 427.9 million at a year end. It was observed that still the effects of the pandemic continued affect the course of action planed for whole year. This result reflects the Federation faced challenges in finance as Vodacom who was the main Premier League sponsor terminated the contract on business reasons. We really understood early on that the COVID-19 pandemic would cause significant effects on the Federation financial resources, and needed appropriate response. When we received the assistance from FIFA to support women football, it helped to ease the financial pressure to support and strengthen Women Football.

Revenue

Total revenue in 2021 was TZS 405 million more than the previous year. The increase is small and it cannot be explained in details following the situation we faced in income generation.

Expenditure

During the year the Federation's normal expected expenditure in the year was more because the Federation was forced to obtain services on credit following the low cash inflow from gate entry fees and termination of Vodacom contract. You may note that expenditure for services which are key to the Federation was supposed to go ahead without cancellation such as international match expenses. Not only international match expenses, but also all expenditure incurred were booked.

Cash balance

At the year end, the cash balance was TZS 14.4 million higher than at the end of year 2020. Normally our cash balances fluctuate considerably during the year because the cash inflow and the outflow are not smooth, and receipt and payment dates are variable.

REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 31ST DECEMBER, 2021

The principal activities of the Tanzania Football Federation e year continued to be the development, promotion, controlling and regulation of the sport of association football in all its forms throughout the territory of Tanzania mainland

1.0 RESULT FOR THE YEAR

Details of the financial result for the year can be found in the Financial Position and Income Statements and part of this report by cross-reference.

The Executive Committee presents its report together with audited financial statements, which disclose the state of affairs of Tanzania Football Federation for the year ended 31st December, 2021. In this report, the pages 46 to 49 contain the Financial Statements including explanatory notes.

1.1. BACKGROUND TO ESTABLISHMENT

The Tanzania Football Federation (TFF) formally known as Football Association of Tanzania (FAT) was founded in 1945, and was affiliate to FIFA in 1964, and to CAF in 1965 and in the year 1973 to CECAFA. Tanzania Football Federation head offices are in Ilala District, Uhuru Street/Shaurimoyo Road in Dar es Salaam, Tanzania. TFF is a non-governmental, non-profit organization registered in the United Republic of Tanzania under the National Sports Council Act No.12 of Parliament 1967, amended by Act No.6 of 1971.

1.2 MAIN OBJECTIVES

According to the Tanzania Football Federation Constitution the Federation's major functions include, inter alia, the following: -

- (1) To develop, promote, control and regulate the sport of association football in all its forms throughout the territory of Tanzania mainland;
- (2) To encourage sports of association football at national level in the spirit of fair play;
- (3) To organize competitions in association football in all its forms at national level by defining precisely, as required, the areas of authority conceded to the various leagues of which it is composed.
- (4) To control and supervise all friendly football matches of all forms played throughout the territory of Tanzania mainland.
- (5) To manage the international sporting, relations connected with association football in all its forms., and.
- (6) To protect the joint interests of all its members.
- (7) To cooperate with Zanzibar Football Association (ZFA) in all matters relating to FIFA and such cooperation shall not affect the status of ZFA in its affiliation with regional and sub-regional membership.

(8)

1.3 FINANCING

Main sources of income for Tanzania Football Federation (TFF) are from the following sources: -

- a) Gate collections
- b) Sponsorship Agreements
- c) Members' Annual Subscriptions
- d) Marketing of rights to which TFF is entitled and sale branded merchandize.
- e) Penalties and Fines imposed by authorized TFF organs.
- f) Fees payable and other receipts in keeping with the objectives pursued by TFF
- g) Grants given by Government, FIFA, CAF, CECAFA and other donors.
- h) Proceeds generated through fundraising activities.
- i) Proceeds generated through TFF business ventures.
- j) Borrowing funds and others.

1.4 MANAGEMENT STRUCTURE

The Organization structure of the Federation comprises of Executive Committee members who have an overall oversight over the activities of TFF and several members of management staff including the General Secretary who have responsibility of executing day to day affairs of the Federation.

VISION, MISSION



Building Tanzania as a "Football Power House" at every level.



Taking football forward to control, regulate, develop and promote the game of football.

CORE VALUES

Taking football forward with believing in Professionalism, Integrity, Teamwork, Inclusion and Accountability.



Professionalism

Conducting activities with skills and competence keeping the highest standards in all our endeavors.



Integrity

Being ethical, honest and trustworthy



Teamwork

Engaging stakeholders to work together towards a common goal



Inclusion:

Providing opportunity for all irrespective of gender, sex, age, race or physical ability



Accountability

Being transparent and responsive to stakeholders' concerns



Results Oriented

We are an organization that focuses on achievement based on performance targets.

We do this by: -

- Contributing to better stewardship of public funds by ensuring that we are accountable for the resources entrusted to us;
- Helping to improve the quality of our staff training by supporting innovation on the use of public resources entrusted to us;
- Providing technical advice from outsourced professional consultancy firm to our staff on operational gaps in their operating systems;
- Systematically involve our staff in the audit process and audit cycles; and
- Providing our entire staff with appropriate training, adequate working tools and facilities that promotes their independence.

1.5.4 Operational Instruments and Arrangement.

In a bid to successfully perform its duties and be able to accomplish her mission, TFF's operations are guided by the following instruments:

-

- (i) The TFF Constitution (As amended in 2019)
- (ii) Statutes, regulations directives and decisions of FIFA, CAF and CECAFA
- (iii) National Sports Councils (NSC).
- (iv) TFF General Assembly directives and decisions.
- (v) TFF Executive Committee directives and decisions.
- (vi) TFF General Secretariat.
- (vii) Body for auditing TFF Financial statements
- (viii) TFF Election Committee
- (ix) TFF Board of Trustees
- (x) The TFF Strategic Plan (2018 - 2021)
- (xi) The TFF Financial Regulations.
- (xii) Federation's work plan for respective financial year
- (xiii) The Stakeholders Service Charter
- (xiv) TFF Staff Regulations and Scheme of Service and
- (xv) The procurement Act, (2011) and its Regulations of (2013).

1.5.5 Corporate Objectives

Our Performance Framework and Strategic Priorities

The Association's current strategy was launched in the summer of 2018-2022 are geared towards 'Promoting, Fostering and Developing Football for All Tanzanians.

TFF's corporate objectives presented in the Strategic Plan 2018 -2022 are geared towards achieving the stated vision up to the year 2022. The remaining strategy set out seven main objectives, which will be achieve over the year 2022, which is the end of the strategy years, as follows:

169 Districts having a development league for boys and girls at U15 &U17 in place by end of 2021

During the year tangible progress has been made on this objective. We have 5 districts, which are: Ilala, Temeke and Kinondoni in Dar es Salaam, Kondoia in Dodoma; and Tanga city in Tanga so far wit league for U-15& U-17. To increase the number we have written a letter to the Ministry responsible for schools to collaborate with TFF in making development of the league in all districts

Top twenty (20) ranking in Africa for Men's Senior Team by 2022

Tanzania Men National Team is positioned 38 in Africa and 132 in the World

Top ten (10) ranking in Africa for Women's Senior Team by 2022

In 2021 Tanzania Women National Team is positioned 18 in Africa and 135 in the World. We are struggling to attain that goal in the next years.

Qualify for AFCON-U17 or U-20 (Men's teams) in each edition commencing 2021

U-17 and U-20 Men's Team Qualified:

Qualified for AFCON held in Morocco.

U-20 Qualified for AFCON played in Mauritania

Qualify for AFCON-U17 or U-20 (Women's teams) in each edition commencing 2020

We did not hit this objective, as we were knocked out of the competitions. We plan to make plan and ensure the plan is well resourced to ensure we achieve the next objective.

1,000,000 girls and women playing football in Tanzania

At the end of the year 2021 we had 870,000 girls and women playing football across all districts of Tanzania mainland

Qualify for AFCON-U17 or U-20 (Women's teams) in each edition commencing 2020

U-17 and U-20 Men's Team Qualified:

Qualified for AFCON held in Morocco.

U-20 Qualified for AFCON played in Mauritania



1.5.6 EXECUTIVE COMMITTEE’S STATEMENT ON CORPORATE GOVERNANCE FOR THE YEAR ENDED 31ST DECEMBER, 2021

In a bid to successfully implement TFF Strategic Plan (2018- 2022), a number of manuals, strategies and guidelines are prepared and put into use regularly to guide activities that are technical in nature and specific to the functions of the Federation. In order for TFF to carry-out the planned activities effectively, functional committees have been established as provided by the law.

The Federation’s Executive Committee continued to strengthen good governance system, by reviewing various policies in the areas of general management of the Federation. Improved general management led to strengthened relations and good performance.

EXECUTIVE COMMITTEE STRUCTURE

The Executive Committee is comprised of 13 members i.e. the President and 1st Vice President of TFF, 2nd Vice President, who is the chairman of the Premier League Board.

The President of TFF heads the Executive Committee while the General Secretary is the ex-official member of Executive Committee (ex-com) working as Secretary to the Committee.

1.5.7 THE EXECUTIVE COMMITTEE

The persons who are all Tanzanians, who served in the Executive Committee up to the date of signing of the Financial Statements are shown below.

| Mr. Wallace Karia | Mr. Athumani Nyamlani |
|---|--|
| President | 1 st Vice President |
| Date on board: 2013- to date | Date on board: 2013- to date |
| Committees: | Committee: <i>Chairman, Finance & Planning</i> |
| Qualification: PGDA, MBA Logistics | Qualification: LLB |
| Age: 58 | Age: 54 |
| Number of Executive meetings Attended: 4 out of 4 | Number of Executive meetings Attended: 4 out of 4 |

Mr. Stephen Mguto

2nd Vice President

Date on board: 2018- to date

Committee:
Chairman, Media & Marketing

Qualification: From IV

Age: **71**

Number of Executive meetings Attended:
4 out of 4

Ms.Hawa Mniga

Member

Date on board: 2021- to date

Committees:
Vice Chairperson, Women Football Organizing

Qualification: MA (Management)

Age: **48**

Number of Executive meetings Attended:
1 out of 4

Mr. Ahmed M. Mgoi

Member

Date on board: 2013- to date

Committee:
Chairman, Competition Organizing

Qualification: From IV

Age: **52**

Number of Executive meetings Attended:
2 out of 4

Mr. Khalid Abdallah Mohamed

Member

Date on board: 2013- to date

Committees:
Chairman, Youth Football Organizing

Qualification: From IV

Age: **61**

Number of Executive meetings Attended:
4 out of 4

Mr. Vedastus Lufano

Member

Date on board: 2017- to date

Committees:
Vice Chairman, Media & Marketing

Qualification: From IV

Age: **57**

Number of Executive meetings Attended:
4 out of 4

Mr. James P. Mhagama

Member

Date on board: 2013- to date

Committee:

Qualification: From IV

Age: **51**

Number of Executive meetings Attended:
1 out of 4

Mr. Issa Bukuku

Member

Date on board: 2017- to date

Committee:

Chairman, Technical & Development

Qualification: Degree in Local Gvt. Mgmt

Age: 48

Number of ExCom meetings Attended:
4 out of 4

Mr.Mohammed Aden

Member

Date on board: 2017- to date

Committee:

Member, Youth Football Organizing

Qualification: From IV

Age: 45

Number of Executive meetings Attended:
1 out of 4

Mr.Said Soud

Member

Date on board: 2019- to date

Committee:

Chairman, Legal and Players' Status

Qualification: From IV

Age: 62

Number of Executive meetings Attended:
4 out of 4

Mr. Lameck Nyambaya

Member

Date on board: 2017- to date

Committee:

Vice Chairman, Youth Football Organizing

Qualification: From IV

Age: 41

Number of Executive meetings Attended:
4 out of 4

Mr. Kidao Wilfred

Executive Committee General Secretary

Date on board: 2017- to date

Qualification: *PGD in Procurement & Logistics Management*

Age: 43

Number of Executive meetings Attended:
4 out of 4

TFF EXECUTIVE COMMITTEE



WALLACE KARIA
PRESIDENT



ATHUMAN NYAMLANI
1ST VICE PRESIDENT



KIDAO WILFRED
GENERAL SECRETARY



STEVEN MGUTO
2ND VICE PRESIDENT



HAWA MNIGA
EXCOM



KHALID ABDALLAH
EXCOM



SAID SOUD
EXCOM



AHMED MGOYI
EXCOM



VEDASTUS LUFANO
EXCOM



JAMES MHAGAMA
EXCOM



LAMECK NYAMBAYA
EXCOM



ISSA MRISHO BUKUKU
EXCOM



MOHAMED ADEN
EXCOM

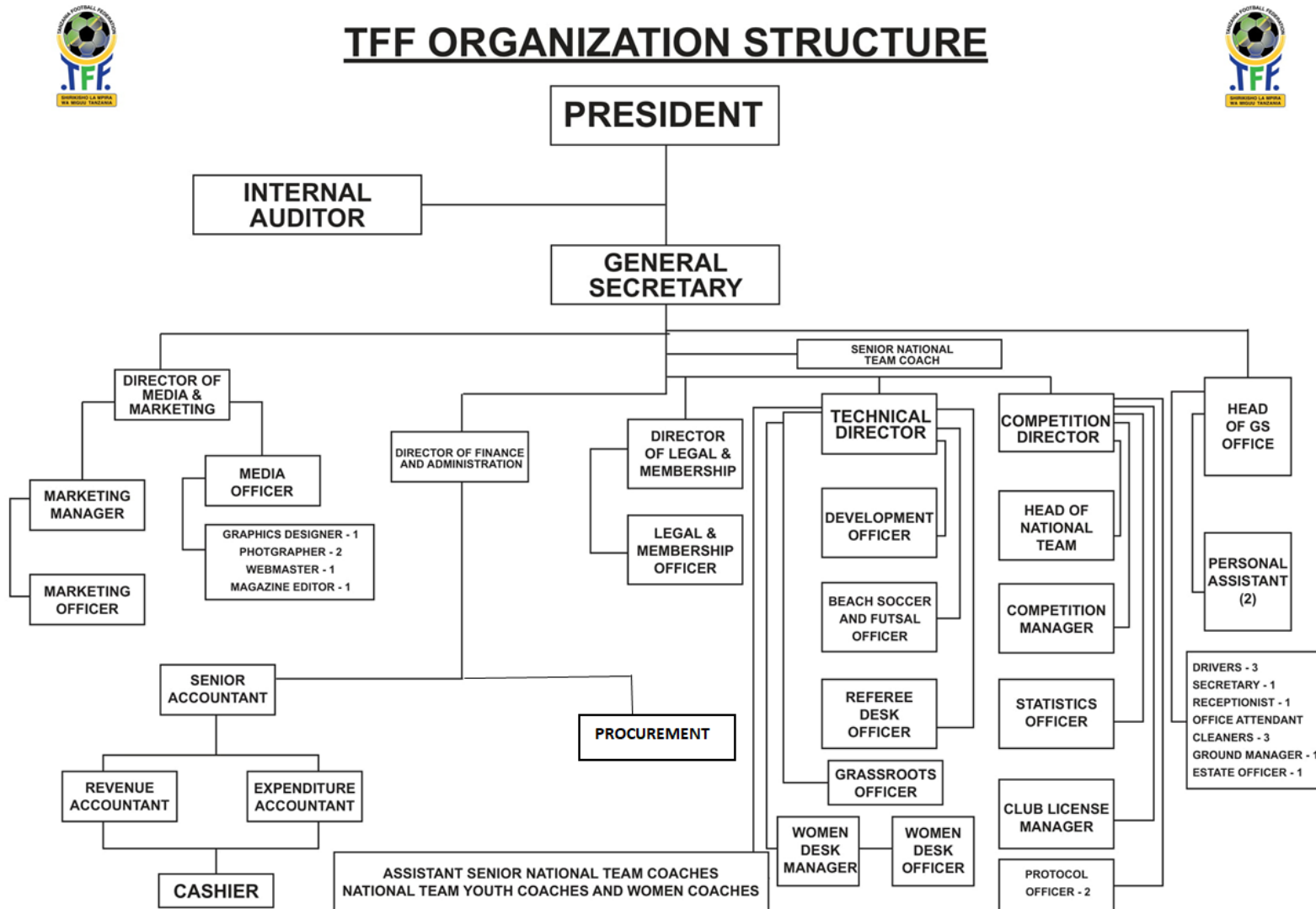
1.5.7 TFF Management

During the reporting period, TFF 's full Management Team comprised of the General Secretary, five substantive Directors, and six Head of Department/Unit/Division as follows:

| SN | NAME | POSITION |
|----|--------------------|---|
| 1. | Wilfred Kidao | General Secretary |
| 2. | Salum Madadi | Competition Director |
| 3. | Cornel L. Barnabas | Director of Finance and Administration |
| 4. | Boniface Wambura | Director for Legal, Media and Marketing |
| 5. | Oscar R. Mirambo | Technical Director |
| 6. | Hassan Njama | Director of Compliance & Audit |
| 6. | Aaron Nyanda | Marketing Manager |
| 7. | Jonas Kiwia | Club Licensing Office |
| 8. | Daniel Msangi | National Teams Manager |



1.5.8 TTF Organogram



1.6. EXECUTIVE COMMITTEE

The Executive Committee which was fully operational since August, 2017 works with the following committees namely;

1. Audit and Compliance Committee
2. Finance, Human Resources and Training Committee
3. Competitions Organizing Committee
4. Medical Committee
5. Media and Marketing Committee
6. Referees Committee
7. Women Football Organizing Committee
8. Youth Football Organizing Committee
9. Technical and Development Committee
10. Legal and Players Status Committee
11. Disciplinary Committee
12. Disciplinary Appeal Committee
13. Ethics Committee
14. Ethics Appeal Committee
15. Election Committee
16. Election Appeal Committee
17. Club Licensing Committee
18. Club Licensing Appeal Committee

EXECUTIVE COMMITTEE MEETINGS

The Executive Committee is supposed to hold a minimum of four meetings per year, being once after every three months. During the year, the Federation held six (6) ordinary meetings and six extra ordinary meetings, to attend urgent matters such as review of human resource policies, regulations and other policies for good governance.

1.7 EXECUTIVE COMMITTEE'S REMUNERATIONS

The remunerations of Executive Committee Members are paid in accordance with the circulars as issued by Treasury Register and TFF Financial Regulations. The Executive Committee members are not eligible for pension scheme as they are not part of the Federation Pension remuneration scheme.

1.8 INSTITUTIONAL PERFORMANCE REVIEW

During the financial year 2021, the Federation implemented its planned activities as per the approved Work Plan.

During the year ended 31st December, 2021, the TFF performance was not significant after earning an income of TZS 10,762,575,247 and incurred expenditure amounting to TZS. 11,190,490,762, attaining a deficit of TZS 427,915,515 as compared to previous year where the income was TZS. 10,357,061,924 while the expenditure was TZS 10,712,847,812 with a deficit of TZS 355,785,888.

The implementation was based on key TFF functional areas as described below;

1.8.1 TFF Football Development Activities Compliance and Enforcement

TFF manages and ensures that the country's Football development activities are protected. During the financial year 2021 a total of 35 regional member associations were inspected and monitored to assess their compliance to the prescribed standards and established goals in football development grass root.

1.8.2 Stakeholders Engagement and Collaboration

Grass root Sports development undertakings are cross cutting in nature; the Federation engages and collaborated with different stakeholders in ensuring football development challenges are addressed effectively.

During the Financial Year 2021, TFF started construction of Technical Sports Centres in Kigamboni, Dar es Salaam and Mnyanjani, Tanga. The centers will be grassroot and senior teams development areas. In addition, TFF plans to develop a Dodoma Technical sports Centre in 2023 to the plot initially planned by INEOS to build football academy for selected football talented secondary school students following their inability to do so.

1.8.3 Institutional Capacity Enhancement

TFF Stakeholders/Staff participated were trained in sports and workshops mostly within in improving football knowledge and developing their capabilities to equip them undertake different sports matters. The trainings were on:-

Youth Reference Referee Program for The Champions League Preparation (RCL)

This program was a special program for training referees to prepare them for the regional champions league and referees the regional champions league for the 2020/21 season. The program consisted of 99 referees where 44 referees and 55 were assistant referees out of which 56 referees were selected to participate in the preliminary round of the regional champions league.

Training of Trainers' course

The course specialized on developing ideas for teaching others. This course helped to create teaching concepts that trainers will use in the video local league clips for simplifying training for referees. The training is currently available electronically through a special website that all trainers can upload various instructional videos. This course was attended by trainers 15.

1.8.4 Institutional performance review

During the Financial Year 2021, quarterly internal monitoring on the progress made towards the planned activities was done as an alarm to the directorates/units lagging behind the plans. As a way to adhere to the Government systems, Annual Budgets for the Financial Year 2021 was prepared and approved by the General Assembly in December, 2021. Work Plan for the Financial Year 2021 was prepared as a working tool to guide the Federation's operations.



1.8.5 Legal services

The legal services continued to be provided particularly on the enforcement of the NSC Act, FIFA CAF, CECAFA policies, directives and its related Regulations. During the Financial year 2021,

Legal and Players Status Committee dealt with various player / coach cases against their clubs. But also, for this period it reviewed the player registration applications submitted by various clubs.

Guidelines has been sent to members in two areas; changes to the TFF Constitution which also affect the Constitutions of members, and football associations of cities or municipalities. The Guidelines in both areas (Constitutions of members) as well as the non-recognition of municipal parties, already is being worked on to ensure implementation takes place within a timely manner.

The TFF Board of Trustees' Guidelines have already been approved by the TFF Executive Committee, and but we have also completed the registration of a member of the Board of Trustees at the Office of the Registrar General.

The department delt with legal issues as well as various cases, it continues to monitor all cases to ensure they are addressed. There are cases that have already been completed and others that are being removed from court through arbitration.

1.8.6 Procurement management

Procurement of services was carried out by following procedures laid down by the Procurement Management Act (2011). During the financial year 2021, the Annual Procurement Plan was prepared, Stock verification and the Inventory of assets was updated accordingly. Tender documents were prepared and issued to service providers. These tenders included Event Management. The other services were procured using quotations.

2.0 ASSESSMENT OF PERFORMANCE

During the year 2021, the level of activity implementation was about 80% of all planned activities. We did not attain what we planned due to the effects of COVID-19 that affected more partners in football, affecting international that we qualified dur to pandemic reasons.

3.0 CHALLENGES AND MITIGATION STRATEGIES

During the Financial Year 2021, the Federation was particularly affected by COVID-19 in implementation of planned activities. The challenges and mitigation measures are explained below;

3.1 Inadequate human resource

The Federation has inadequate staff in certain technical areas, in which TFF as a remedy, the Federation entered in a renewal contract with foreign partnerships to conduct training and seminars to technical staff to enhance their performance and output in order to support their operations in football development.

3.2 Low level of Supporting National Teams (Sponsorship)

TFF has noted a low level of support from public on the National Teams, particularly women faces a very low support although matches are free, but people do not attend. The awareness exercise will continue at all levels depending on the availability of funds since attitude change takes time and requires vigorous awareness.

3.3 Little response in payment of participation and annual fees by TFF members

Response in payment of annual member's fee by stakeholders liable to payment of the fees is still very low. However, The Federation continued to visit them and raise awareness on the importance of paying participation and annual fees and encourage voluntary compliance. In addition, the Federation is thinking to make amendments in the said Fees regulation as per the requirements as a move towards improving business environment.

3.4 Inadequate fund to timely implement the plans

The Federation faces inadequate fund to fully finance the activities in the. As a solution, the Federation will continue formulating new projects for funding from Development Partners and come up with new strategies to generate more funds to ensure sustainability of financial resources.

3.5 COVID-19

The effects of COVID-19 affected performance and participation in international competition forcing players out of the playing list and increased cost in terms of testing prior to departure for international games and before games, which for a large group it attracted a significant amount of money. On these effects, the Federation was forced to have more players on the list to avoid list challenges.

4.0 TFF MEMBERS CATEGORIES

There are various categories of membership to the Federation. The following categories are eligible for being direct members of the Federation and existed as at 31.12.2021:

- (a) Regional Associations subordinate to the TFF.
- (b) Football Affiliated Associations.
- (c) Premier League Clubs

The membership in TFF does not give one the right to any interest in the capital fund of the Federation.

5.0 ACHIEVEMENTS

1. CHAN

Tanzania played the TOTAL African Nations Championship (CHAN) in January 2021, held in Cameroun and crashed out with four points after a win against Namibia (1-0) lost against Zambia (2-0) and drew against Guinea (2-2). The Taifa Stars crash out despite their heroics of having four points and playing attractive football during the tournament



FIFA WORLD CUP AFRICAN QUALIFICATION

The National Team, (Taifa Stars) played six (6) matches of FIFA World Cup African Qualifying (WCQ 2022) with DR Congo, Benin, and Madagascar, the results were as follows:

02.09.2021 - Congo DR 1 - 1 Tanzania

07.09.2021 - Tanzania 3 - 2 Madagascar

07.10.2021 - Tanzania 0 - 1 Benin

10.10.2021 - Benin 0 - 1 Tanzania

11.11.2021 - Tanzania 0 - 3 Congo DR

14.11.2021 - Madagascar 1 - 1 Tanzania



U-23 CECAFA CHAMPIONS

The Tanzania team has defeated Burundi 6-5 in penalty shootouts in the final of the CECAFA U-23 Challenge Cup. Tanzania won in the group to book a chance for the following matches and lastly played the Final and won.



NGORONGORO HEROES-AFCON U-20

The National Team for U-20,men, Ngorongoro Heroes qualified and participated in Total U-20 Africa Cup of Nations 2021 Mauritania AFCONU20). Lost to Ghana (4-0); drew against Gambia (1-1) and lost to Morocco (3-0)



CECAFA CHAMPIONS

The Tanzania team has defeated Burundi 6-5 in penalty shootouts in the final of the CECAFA U-23 Challenge Cup. Tanzania won the final after being group winner hence play Burundi in the Final



SERENGETI BOYS -AFCONU17

The National Team for U-17, men, The Serengeti Boys, qualified for Total U-17 Africa Cup of Nations 2021 in Morocco. Later, before start of the competitions, CAF announced that the tournament had been cancelled due to the COVID-19 pandemic in Africa.



WOMEN NATIONAL TEAM -TWIGA STARS

The Twiga Stars of Tanzania are the champions of the COSAFA Women's Championship 2021. Tanzania defeated Malawi in the final match. 09.10.2021 - Tanzania 1 - 0 Malawi - Final



TANZANIATE

The Women U-20 National Team is played for qualification FIFA U-20 Women's World Cup Costa Rica 2022. The Team has won three matches, won the two matches against Eritrea (3-0), (2-0) and won against Burundi (3-2) in Dar es Salaam and drew in Burundi (1-1) when Tanzania had eight players against eleven.



FIFA MA YOUNG TALENT REFEREE COURSE

The course was run by coaches from FIFA Jason Damoo as well as Beno Naves. This course was offered to 33 referees who participate in the NBC PL and Championship



FIFA MA WOMEN REFEREE COURSE

The course was special for women referees. The course was attended by 31 women referees Jason Damoo as well as Beno Naves. This course was offered to 31 including 2 FIFA



AZAM SPORTS FEDERATION CUP 2020/21

Azam Sports Federation Cup for the 2020-21 was well planned whereby, semi finals were played in Tabora and Songea, Ruvuma to ensure fans to watch the match close to the zones. The final match was played in Kigoma and Simba SC won the Confederations Cup after beating Young Africans 1- 0 on July 25, 2021.



SERENGETI WOMEN PREMIER LEAGUE (SWPL)

The Serengeti Women's Premier League for the 2020-2021 season ended on May 16, 2021 with Simba Queens being crowned the new Champions of the League for the second consecutive season. Second place was held by Yanga Princess team while JKT Queens took the third place.



WOMEN FIRST DIVISION LEAGUE (WFDL)

The Women's First Division League (WFDL) ended on July 01, 2021 in Dodoma where it featured a total of 24 teams from various regions of Tanzania. In the League it witnessed the Ilala Queens team winning the Championship and climbing the major leagues for the 2021-2022 season alongside the Fountain Gate Girls team



YOUTH LEAGUE (U20PL)

U-20 Premier League (U20PL) started on March 12, 2021 involving a total of 18 teams from Premier League clubs divided into three groups of six (6) teams each. The Group stage ended on May 14, 2021 where a total of eight (8) teams qualified for the final stage, which were played from June 10, 2021 in Dar es Salaam. The final was Mtibwa Sugar against Young Africans. Mtibwa Sugar won the League Championship.



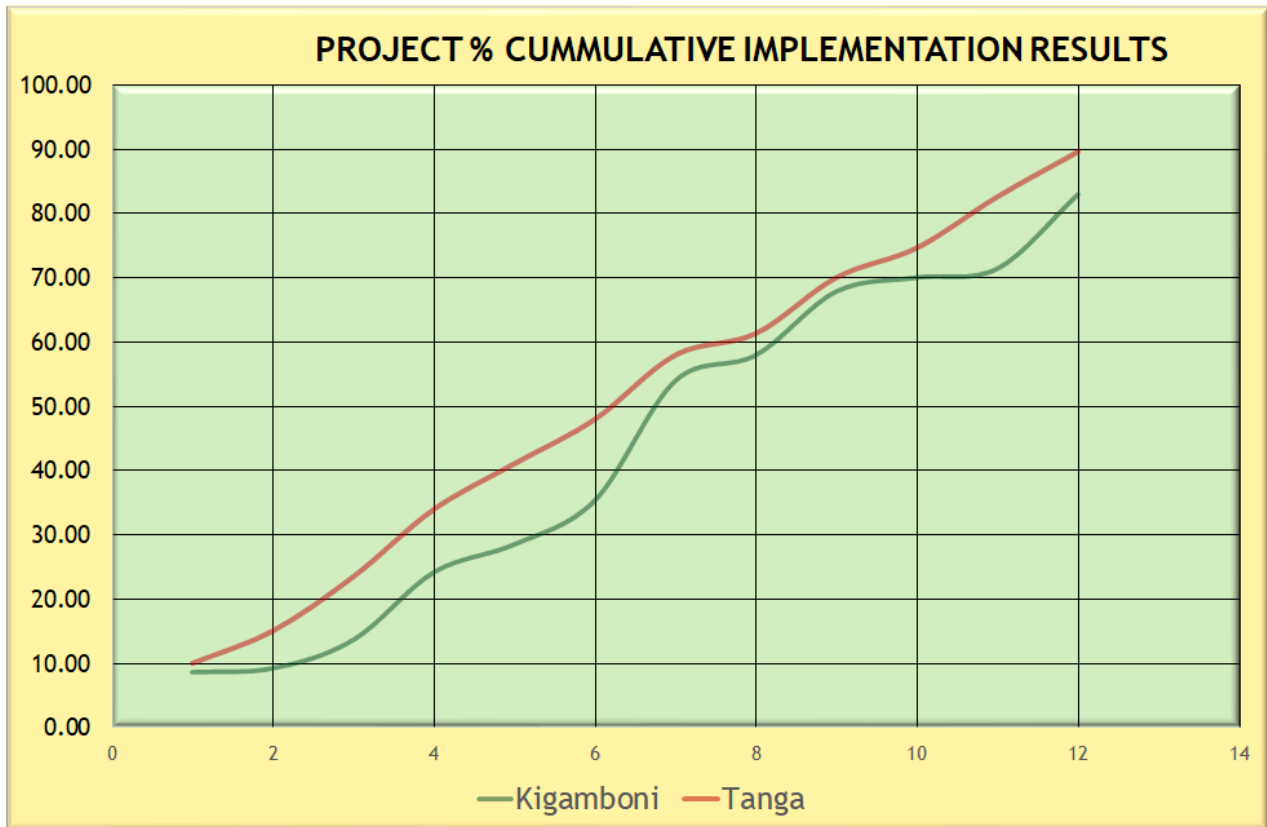
KIGAMBONI AND TANGA PROJECT

The project completion level up to December were 83% for Kigamboni and 95% for Tanga. The details of completion on each project site.

The pictures of the buildings are similar in all project sites.

| No. | Details | Kigamboni | Tanga |
|-----|--------------------------------|-----------|-------|
| 1 | Administration Block | 91.43 | 98.02 |
| 2 | Dormitory | 85.07 | 96.33 |
| 3 | Training Room | 79.56 | 98.02 |
| 4 | Power House | 91.98 | 97.22 |
| 5 | External Works | 5.02 | 49.52 |
| 6 | Pitches (Natural & Artificial) | 66.60 | 77.00 |

PROJECT COMPLETION LEVELS: JAN- DEC, 2021



KIGAMBONI, DAR ES SALAAM AND MNYANJANI, TANGA

DORMITORY



ADMINISTRATION BLOCK



TRAINING ROOM



POWER HOUSE



NATURAL & ARTIFICIAL PITCH





LEGAL, MEDIA AND MARKETING REPORT

DUTIES AND RESPONSIBILITIES

Key function of the standing committees is to act on behalf of the Executive Committee on assigned tasks with the support of Secretariat under the General Secretary. Judicial organs (Appeal, Disciplinary and Ethics Committees) took care of disciplinary and ethical matters while Independent Committees (Elections; first instance and appeal) supervised and conducted elections in accordance with the Electoral Code of TFF. During the year, the committees performed the following key activities: -

Committees Activities

1.0 PLAYERS' STATUS AND LEGAL COMMITTEE

The committee had nine sittings and successfully heard and determined disputes involving TFF, its members, players, clubs, officials, and intermediaries. It also monitored compliance on transfer and registration of players.

2.0 MEDIA AND MARKETING COMMITTEE

In its consultative nature, the Committee played a crucial role in sponsorship deals in which TFF had secured broadcasting rights for NBC Premier League worth TZS 225bn in 10 years; NBC bank acquired naming rights of the League for TZS 3bn in three years deal.

Tanzania Broadcasting Corporation (TBC) bought NBC Premier League radio rights for 10-year contract with TZS 3bn, Serengeti Breweries Limited (SBL) signed a three years contract for Taifa Stars worth TZS 3bn and SBL under Serengeti Lite brand took Women Premier League name for TZS 700ml in 3-year deal.

3.0 ELECTIONS COMMITTEE AND ELECTIONS APPEAL COMMITTEE

Committees supervised TFF Member's elections (25 regions, five affiliate members, Tanzania Premier League Board and one Premier League club) and conducted TFF election held on August 7th 2021.

4.0 ETHICS COMMITTEE

Seven football family members' cases were filed by Secretariat before Ethics Committee. The Committee heard and determined those cases in line with the TFF Ethics Code.

AUDIT AND COMPLIANCE COMMITTEE ACTIVITIES 2021

The Federation has an active audit committee carrying out its tasks in line with the existing charter. Currently, the Audit and Compliance Committee is composed of six members. *Names of the members are shown below:*

| | |
|--------------------------|-------------|
| 1. Khalifa Mgonja | Chairperson |
| 2. Jackson Songora | Member |
| 3. Japhary Kachenje | Member |
| 4. Evance Assenga | Member |
| 5. Azizi Kifile | Member |
| 6. Emmanuel Kalibashubao | Member |

AUDIT AND COMPLIANCE COMMITTEE DURING THE YEAR 2021

During the year 2021, the Audit and Compliance Committee conducted five (5) audit committee meetings. TFF Directors and Senior Management Staff were invited to the meetings. Apart from reviewing periodic internal audit reports for the year under review, the Audit Committee members also approved the internal audit plan for the year 2021.

- (1) The Committee members reviewed and approved the Annual Internal Audit Plan Procurement Professional Board to manage TFF procurement activities.
- (2) The Committee members visited Kigamboni and Tanga sites for inspection of construction of TFF Technical Sports Centers to ensure that the two projects are carried out in accordance with the contract requirements and the works are completed within the contract period. Issues regarding availability of quality assurance plan were insisted. The members were assured that material tests were done appropriately.
- (3) The Committee members reviewed TFF Draft Financial Statements for the year 2020. This is a typical Internal Audit and Compliance Committee activity where financial statements are reviewed prior to submitting the same to the External Auditors for auditing.
- (4) The Committee reviewed implementation of periodic internal audit recommendations and advised the Management to strengthen internal control.

7.0 STATEMENT OF SOLVENCY

The Current Assets of the Federation exceeded by Current Liabilities to the extent of TZS 339,208,770 as at 31st December 2021. Thus, the Working Capital was positive being TZS 339,208,770 as at 31.12.2021.

8.0. EMPLOYEES WELFARE

The Federation continued to provide conducive environment to its workers to improve their performance. During the year office administratively services such as electricity, water, security and lunch to staff continued to be provided. Moreover, the Federation procured various office equipment's/working tools including office furniture computers, laptops, printers, scanners and stationeries to enhance smooth operations and implementation of the plans

It is the policy/ best practice of Federation to refunds full costs for staff hospitalization and medical expenditure incurred by staff during their tenure of office. However, no staff member is insured against accidents under the workmen's compensation scheme or under Fidelity Guarantee.

8.1 Staff Training and Development

The Federation continued to build capacity to its workers/stakeholders through short term trainings, workshops and seminars. Regarding long term training during 2021, five (5) employees are pursuing long terms training in management, manpower planning, information technology, management courses which were sponsored by TFF. Although on private basis, there are staff attended continued development studies in financial management and procurement management programmes.

The relationship between employees and Management is conducive during the year under assessment there were no any dispute that remained unsolved.

9.0 STAFFING GENDER BALANCE

The Federation, being an equal opportunity employer does not discriminate employees on the basis of gender. The Federation provides equal employment opportunities to male and female. Nevertheless, the Federation encourages more women to apply for vacant posts available within the Federation. As at 31st December, 2021, the Federation's total work force stood at thirty-seven (53) out of which twenty-six (40) were males and eleven (13) were females (75% males and 25% females), respectively i.e. is an increase by seven (5%) in males as well increased by (5%) in females respectively.

10.0 HIV/AIDS POLICY

The Federation continued to implement the policy on AIDS. In implementing the activities, the Federation worked with all without discrimination on all members amongst its provisions are clauses against discrimination of people living with HIV/AIDS. People those living with HIV/AIDS. In addition, when a post is vacant those living with HIV/AIDS can be recruited to fill vacancies provided they are qualified.

11.0 RELATED PARTY TRANSACTIONS

The Federation holds/ allotted 35,000 ordinary shares of TZS. 10,000 par value each in Tanzania Soccer Academy. The authorized share capital of the Academy is TZS. 1. 0 billion, of which the Federation is allotted 35% which is worth TZS. 350.0 million. All business transactions will be conducted at arm's length in line with the provisions of the TFF Constitution. No other related party transactions were entered into during the year. The project of Tanzania Soccer Academy is not yet taken off as planned due to some unforeseen problems that arose. No share has been paid up by both parties in this consortium.

In accordance with the International Financial Reporting Standards, emoluments for Executive Committee Members and key members of the management which are required to be disclosed were as follows:

| PARTICULARS | 31.12.2021 | 31.12.2020 |
|--|---------------------------|---------------------------|
| | TZS | TZS |
| Emoluments for Executive Committee Members | 215,645,345 | 269,748,602 |
| Emoluments for Key Management Personnel | <u>626,400,000</u> | <u>626,400,000</u> |
| TOTAL | <u>842,045,345</u> | <u>896,148,602</u> |

12.0 PERSONS WITH DISABILITIES

The Federation promotes equality, does not discriminate persons with disabilities in any way. No employees handicapped by disabilities were on the staff list as at 31.12.2020.

13.0 ADMINISTRATIVE EFFICIENCY

During the year the Federation had no borrowed finance and consequently no interest charges were accrued against the Federation. During the year all, statutory payments such as PAYE, pension contributions and other statutory deductions effected from staff salaries prepared and paid by TFF were paid to the relevant authorities. No loss of assets occurred during the year and TFF retained titles to all its properties. However, not all assets were covered by insurance.

The Financial Statements set out on pages 47 to 50 are to be approved firstly by the Finance Committee, then by the Executive Committee of the Federation and authority is granted for the same to be tabled before the General Assembly to be held possibly in December, 2022.

14.0 CORPORATE GOVERNANCE

The Federation adheres to the principles of good corporate governance, the overall responsibility for management, leadership and authority of the Federation is vested in the Executive Committee, under a Chairperson of the TFF President. The General Secretary is the Chief Executive Officer responsible for implementing the strategic business programmes and operational plans of the Federation. Presented hereunder is the compliance statement of the Federation with respect to Corporate Governance;-

“Tanzania Football Federation confirms its commitment to the principle of openness, integrity and accountability as advocated in the generally accepted corporate practices”.

15.0 ENVIRONMENTAL PROTECTION

Corporate social responsibility is about entities taking into consideration the interests of society during and after operations. This is achieved when the Federation accepts responsibility of the impact of their operations on their customers, employees, communities and environment. TFF is a pollution-free entity as much as the sports and especially football activities are free of toxic gas emissions or toxic fluids or other dangerous chemicals which may be hazardous to life and environmental degradation.

16.0 RISK MANAGEMENT

The Federation has in place a risk management policy which has wide risk management framework, which also facilitates risk based planning and management of business operations in conformity to the required standards.

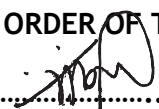
17.0 INDEPENDENT AUDITORS

M/S TAC Associates, Certified Public Accountants of 10 Malik Road, Upanga, P.O.Box 580, Dar es salaam were appointed as External Auditors and will audit the Federation's financial statements for the year ended 31st December, 2021.

18.0 ACKNOWLEDGEMENT

The Executive Committee Members commend TFF management and employees for the services in football management despite budgetary constraints.

BY ORDER OF THE EXECUTIVE COMMITTEE


.....
PRESIDENT


.....
GENERAL SECRETARY

DATE 24 JUNE 2022



19.0 STATEMENT OF THE EXECUTIVE COMMITTEE'S RESPONSIBILITY IN RESPECT OF THE FINANCIAL STATEMENTS

As required under the provisions of the TFF Constitution Article No.34 (1) (e), (g), (h), (i) and Article No.40 (1) the Executive Committee is responsible for the preparation of financial statements that give a true and fair view of the state of affairs of the Federation as at the end of each accounting period and of the surplus or deficit of the Federation for that accounting period.

The Executive Committee confirms that suitable accounting policies have been used and applied consistently, and that reasonable and prudent judgments and estimates have been made in the preparation of the financial statements for the year ended 31st December, 2021. The Executive Committee also confirms that applicable accounting standards, the International Financial Reporting Standards, have been applied properly and that the financial statements have been prepared on a going concern basis.

The Executive Committee is responsible for keeping proper books of account, which disclose with reasonable accuracy at any time the financial position of the Federation. They are also responsible for safeguarding the assets of the Federation and hence for taking reasonable steps for the prevention and detection of fraud, errors and other irregularities. The Committee is also responsible for the maintenance of an adequate system of internal controls. The Executive Committee has reasonable expectations that the Tanzania Football Federation has adequate resources to continue in operation for the foreseeable future.

.....
Wallace Karia

**CHAIRPERSON OF THE
EXECUTIVE COMMITTEE**

.....
Willfred Kidao

GENERAL SECRETARY

DATE..24 JUNE 2022

© This financial report is intended to be used by TFF Stakeholders, Public as well as Government Authorities. However, upon receipted by the TFF Executive Committee and once tabled in General Assembly, it becomes a public record and its distribution may not be limited.

DECLARATION OF THE HEAD OF FINANCE

The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accountants (Registration) Act. No. 33 of 1972, as amended by Act. No. 2 of 1995 requires financial statements to be accompanied with a declaration issued by the Head of Finance/Accounting responsible for the preparation of financial statements of the entity concerned.

It is the duty of a professional Accountant to assist the Executive Committee to discharge the responsibility of preparing financial statements showing true and fair view position and performance in accordance with applicable International Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Executive Committees under Executive Committee Responsibility Statement on an earlier page.

I, Cornel Lubango Barnabas being the Head of Finance of Tanzania Football Federation (TFF) hereby acknowledge my responsibility of ensuring that the financial statements for the year ended 31st December, 2021 have been prepared in compliance with applicable accounting standards and statutory requirements.

I thus confirm that the financial statements give a true and fair view of Tanzania Football Federation (TFF) as on that date and that they have been prepared based on properly maintained financial records.



Cornel Lubango Barnabas
Director of Finance and Administration
NBAA Membership No:ACPA 1309
31st March 2022

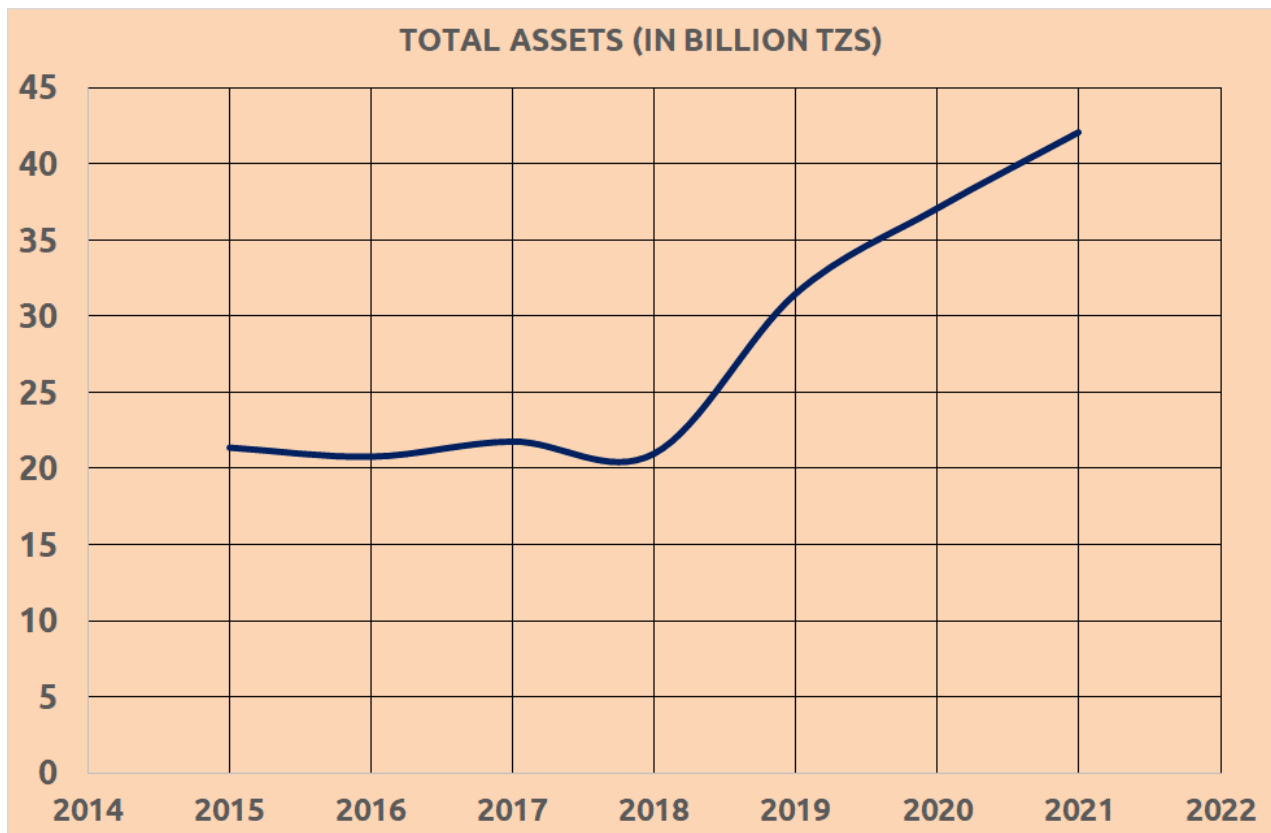


COMMENTARY TO FINANCIAL STATEMENTS

FINANCIAL POSITION

During the year ended 31st December, 2021 the financial position of the Federation continued to improve following implementation of the Technical Sports Centre where a Work in Progress of TZS 8,246,780,465 was certified. In the year total Capital Grant applied amounted to TZS 8,251,400,000 was utilized for the works. Therefore, the value of Total Assets was TZS 42.1 billion at 31 December 2021, while at 31st December 2020 the assets value were to TZS 37.1 billion an increase of TZS 5.0 billion. The increase of Total Assets is shown on graph No.1 below.

Graph No.1: Total Assets



REVENUE AND EXPENSES

During the year 2021, the Federation was able to collect revenue a total of TZS 10.76 billion, while at the year end of 2020 total revenue collected were TZS 10.36 an increase of TZS 0.4 billion (which is 1%) this low increase is due to FIFA Forward Funds on women football was not released. During the year TFF recorded expenses of TZS 11.19 billion, an increase by 477.6 million as compared to year 2020 the total annual expenses were TZS 10.71 billion as shown on Graph No.2.

Graph No.2: Revenue and Expenses

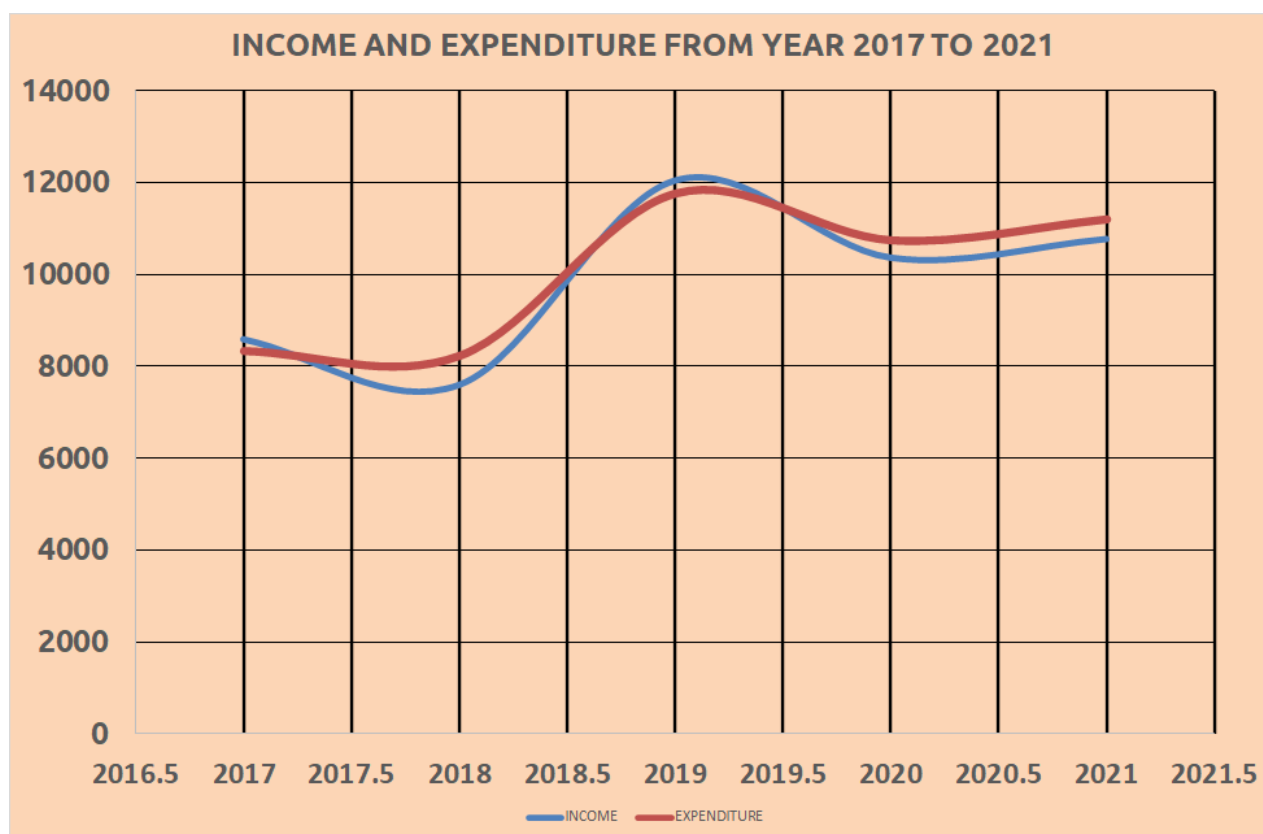


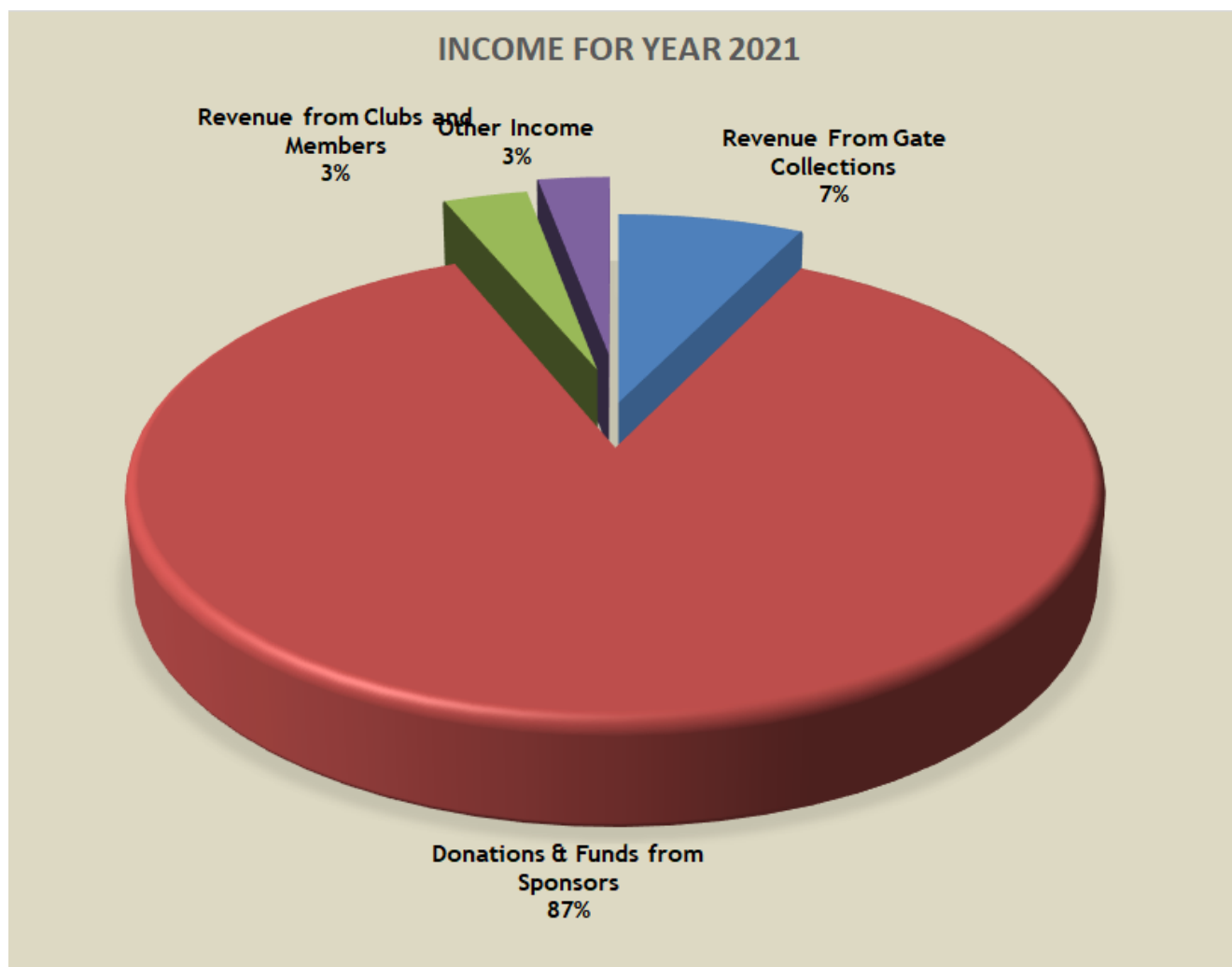
Table 1: Breakdown of Revenue

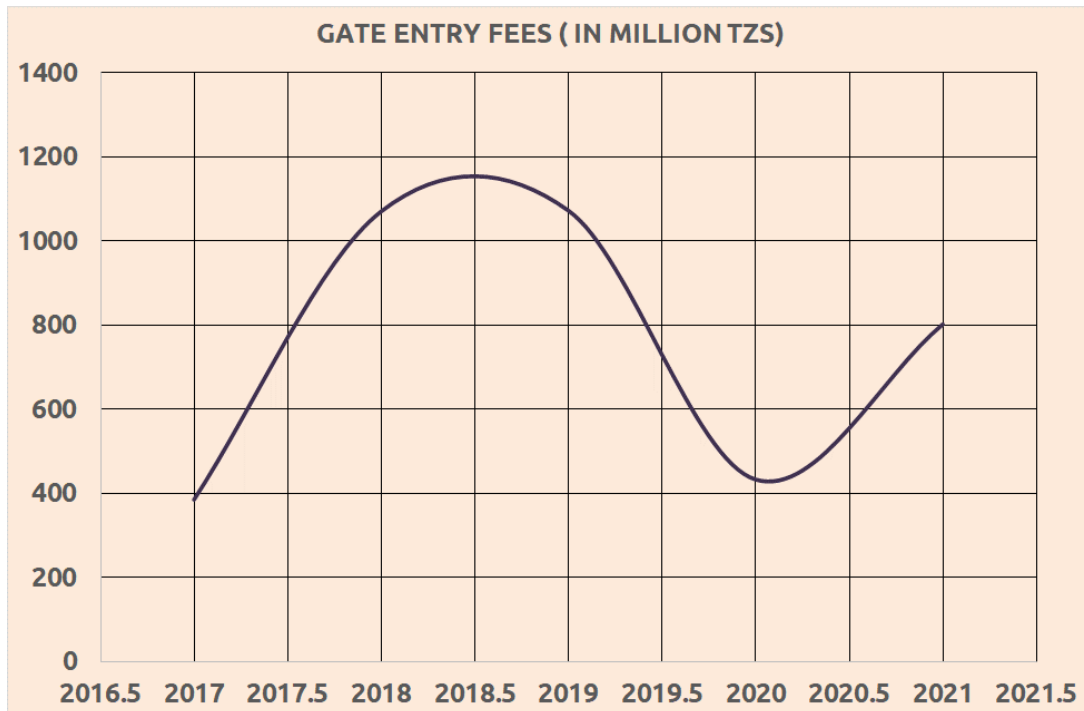
| IN MILLION TZS | YEARS | | | | |
|--------------------------------|--------------|--------------|---------------|---------------|---------------|
| | 2017 | 2018 | 2019 | 2020 | |
| INCOME | | | | | 2,021 |
| Gate Collections Fees | 385 | 1,070 | 1,072 | 433 | 802 |
| Donations & Sponsors Income | 7,981 | 6,253 | 10,618 | 9567 | 9,512 |
| Revenue from Clubs and Members | 168 | 181 | 203 | 288 | 366 |
| Amortization of Capital Grant | 39 | 39 | 39 | 39 | 49 |
| Other Income | 11 | 49 | 102 | 30 | 33 |
| | 8,584 | 7,592 | 12,034 | 10,357 | 10,762 |

Table 2: Breakdown of Revenue by Percentage

| Details | Year 2021 | Year 2020 | Year 2019 | Year 2018 | Year 2017 | Year 2016 | Year 2015 |
|---------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Revenue From Gate Collections | 7.27% | 3.79% | 8.93% | 10.78% | 5.33% | 5.23% | 7.20% |
| Donations & Funds from Sponsors | 86.38% | 93.60% | 88.53% | 87.14% | 92.95% | 92.91% | 90.72% |
| Revenue from Clubs and Members | 3.36% | 2.57% | 1.69% | 1.29% | 1.04% | 1.08% | 1.16% |
| Other Income | 3.00% | 0.04% | 0.85% | 0.79% | 0.67% | 0.78% | 0.92% |
| TOTAL | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |

Chart 1: Revenue Compositions

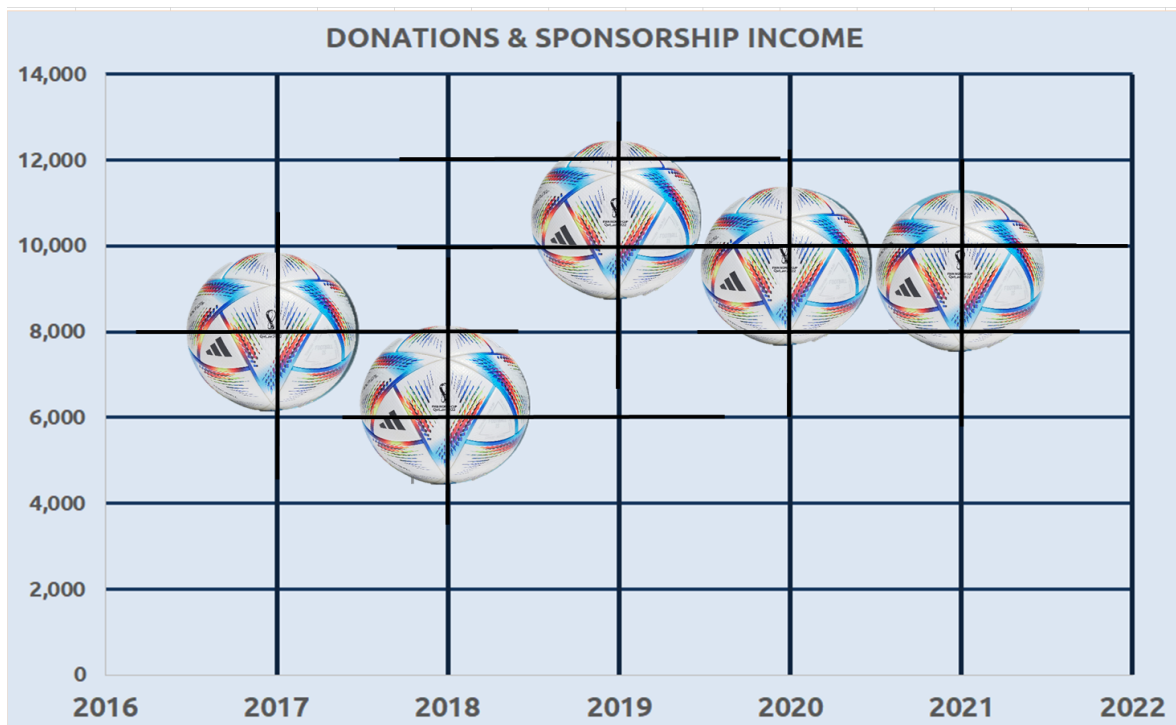




DONATIONS AND REVENUE FROM SPONSORS

In the year that ended 31st December, 2021 sponsorship revenue was TZS 802 million, a decrease by TZS 54.5million, which is 0.6% of year 2020. Decrease is not significant. The graph below shows the trend of income in the years.

Graph 3: Donations and Revenue from Sponsors



TOTAL EXPENDITURE FROM 2022- TO 2021 (IN MILLION TZS)

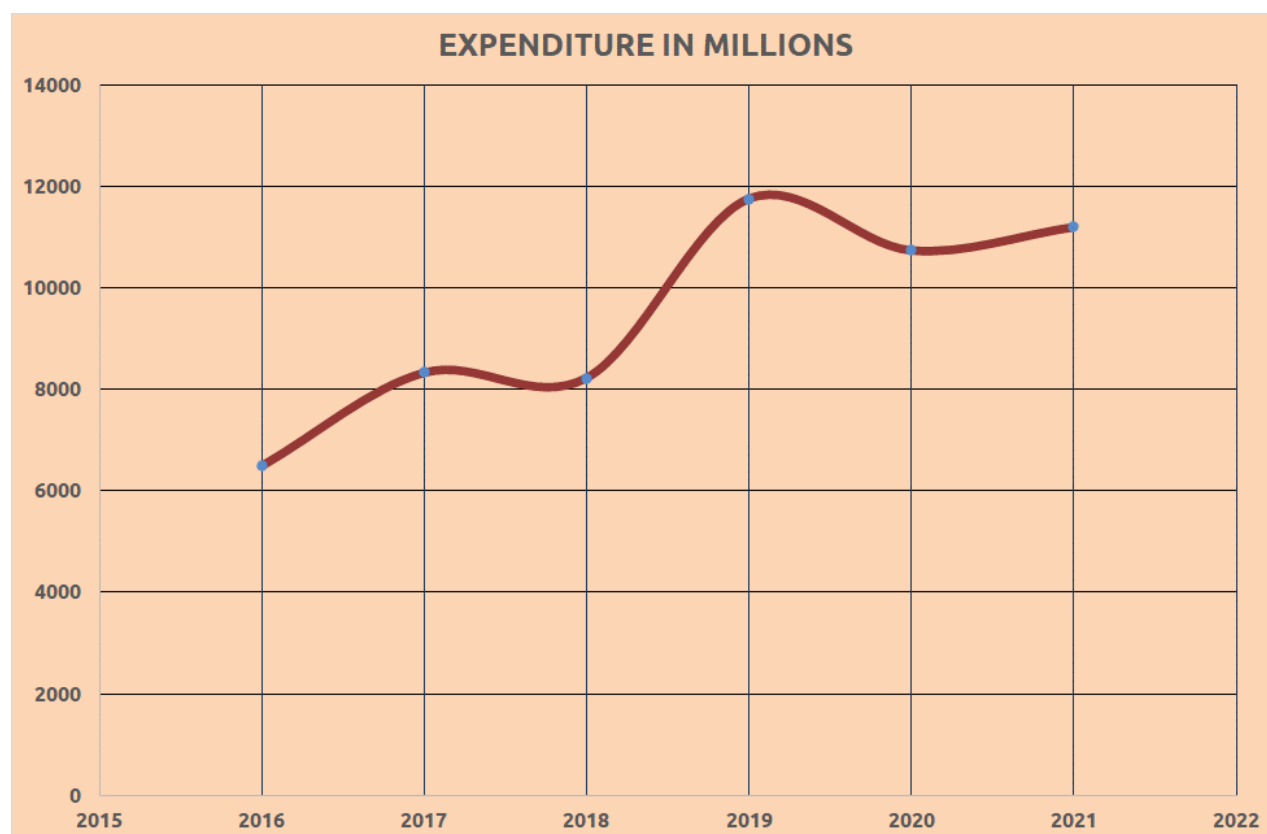


Table 3: Breakdown of Expenses

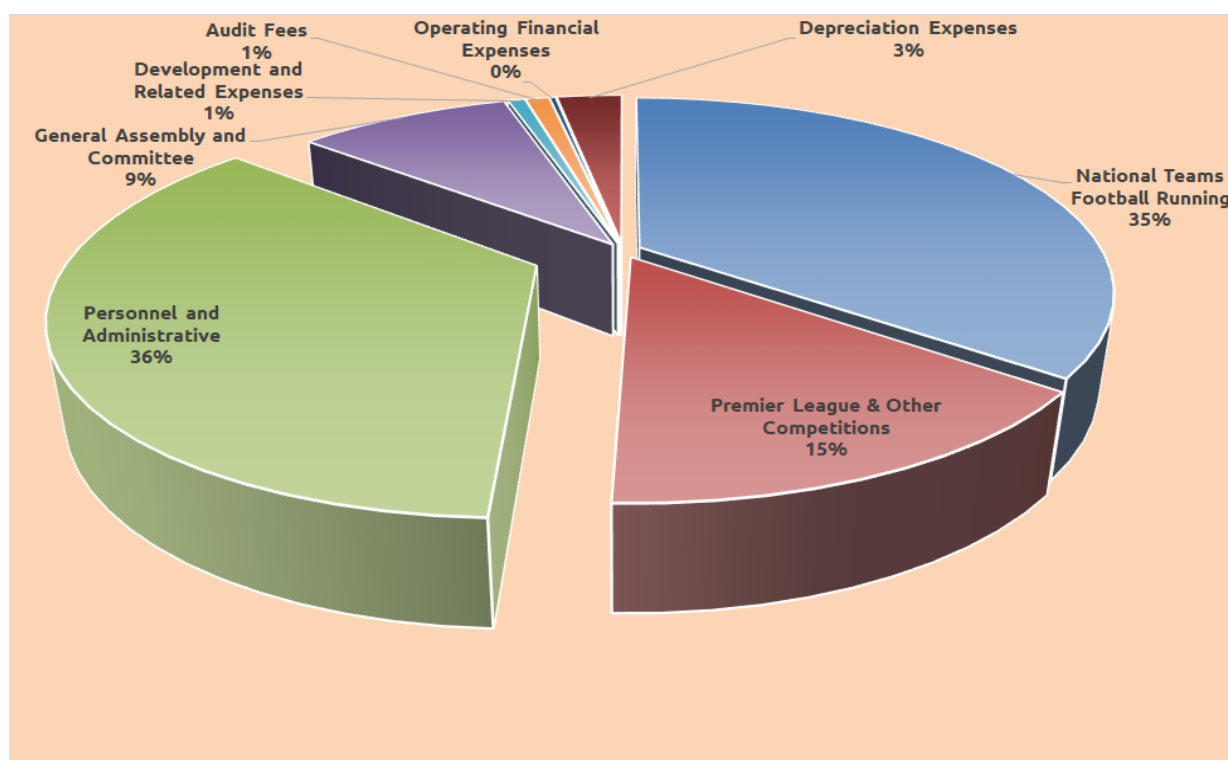
| EXPENSES (IN MILLIONS TZS) | YEARS | | | | | |
|-------------------------------------|--------------|--------------|--------------|---------------|---------------|---------------|
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| National Teams Football Running | 2,409 | 2,799 | 3,834 | 6,490 | 2,967 | 3,975 |
| Premier League & Other Competitions | 642 | 1,187 | 1,806 | 1,483 | 2,664 | 1,684 |
| Personnel and Administrative | 2,371 | 3,087 | 1,582 | 2,335 | 3,595 | 3,984 |
| General Assembly and Committee | 377 | 593 | 520 | 1,059 | 982 | 1,016 |
| Development and Related Expenses | 393 | 360 | 244 | 46 | 127 | 80 |
| Audit Fees | 52 | 55 | 55 | 65 | 95 | 112 |
| Operating Financial Expenses | 26 | 18 | 21 | 44 | 26 | 29 |
| Depreciation Expenses | 216 | 225 | 158 | 230 | 277 | 310 |
| TOTAL | 6,486 | 8,324 | 8,220 | 11,752 | 10,733 | 11,190 |

Table 4: Breakdown of Expenses by Percentage

| EXPENSES (IN PERCENTAGE) | YEARS | | | | | |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| National Teams Football Running | 37% | 34% | 47% | 55% | 28% | 35% |
| Premier League & Other Competitions | 10% | 14% | 22% | 13% | 25% | 15% |
| Personnel and Administrative | 37% | 37% | 19% | 20% | 33% | 36% |
| General Assembly and Committee | 6% | 7% | 6% | 9% | 9% | 9% |
| Development and Related Expenses | 6% | 4% | 3% | 0% | 1% | 1% |
| Audit Fees | 1% | 1% | 1% | 1% | 1% | 1% |
| Operating Financial Expenses | 0% | 0% | 0% | 0% | 0% | 0% |
| Depreciation Expenses | 3% | 3% | 2% | 2% | 3% | 3% |
| TOTAL | 100% | 100% | 100% | 100% | 100% | 100% |

EXPENSES

Chart 2: Expenses Compositions

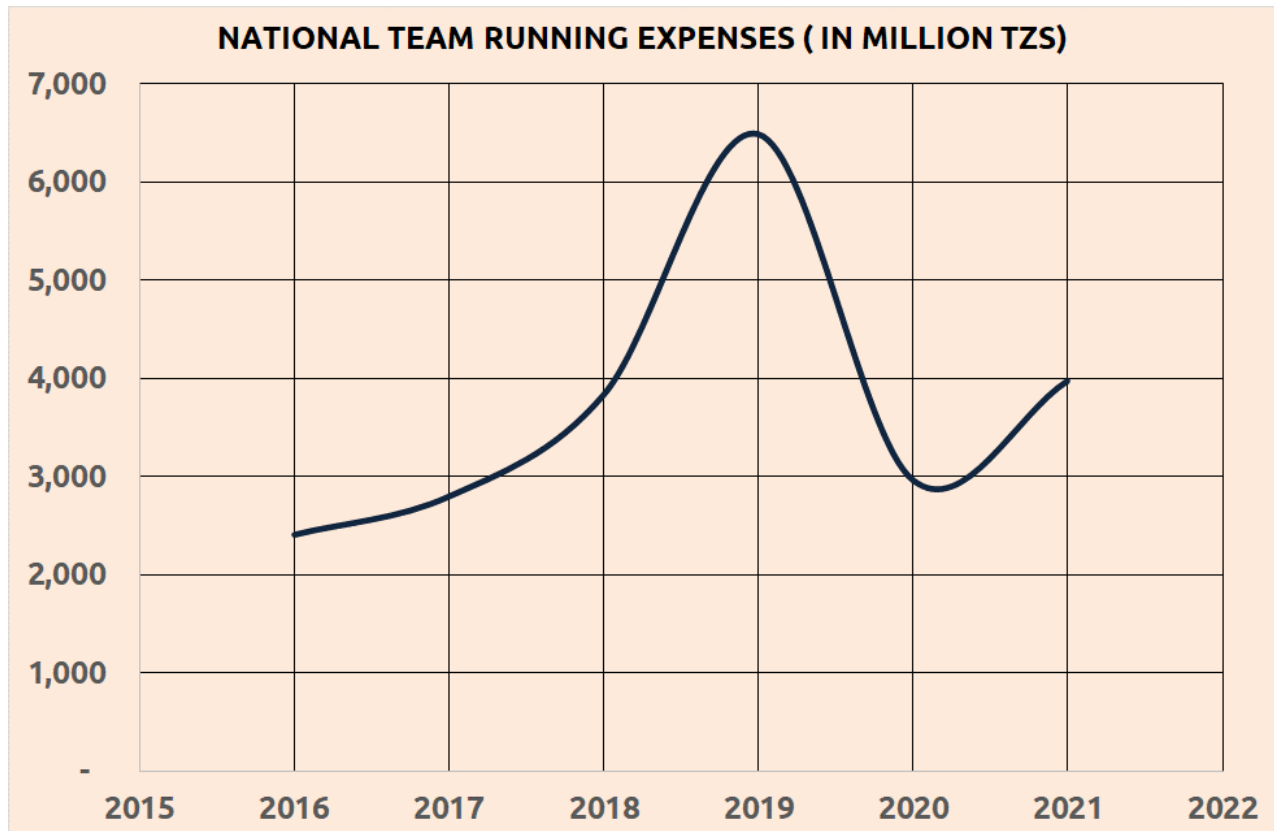


NATIONAL TEAMS FOOTBALL RUNNING EXPENSES

The National Team Expenses training and international matches that included foreign travels and accommodation expenses. The expenses for the year ended 31st December, 2021 increased to TZS 3.95 billion, while in year ended 31st December, 2020, the Federation incurred TZS 2.66 billion, which is TZS 1.29 billion (decrease of 33%), which was caused by COVID effects whereby all tournaments were cancelled in almost the whole year of 2020.

The expenses increase is shown on Graph No. 5

Graph No.5: National Team Expenses



INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE GENERAL ASSEMBLY

The President,
Tanzania Football Federation,
P.O. Box 79043,
DAR ES SALAAM.

Report on the audit of the Financial Statements of TFF for the financial year ended 31st December, 2021

Introduction

We have audited the financial statements of Tanzania Football Federation (TFF), which comprise the Statement of Financial Position as at 31st December, 2021, and the Statement of Profit or Loss and other Comprehensive Income, Statement of Cash Flows and Statement of Changes in Equity for the year then ended, Notes to the financial statements, including a summary of significant accounting policies set out from page 29 to 48.

Unqualified Opinion

In our opinion, the accompanying financial statements of Tanzania Football Federation present fairly, in all material respects, the financial position of the Tanzania Football Federation as at 31st December, 2021 and the financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and the statute of TFF under National Sports Council Act No.12 of Parliament of 1967 as amended by Act No. 6 of 1971.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Tanzania Football Federation in accordance with the International Ethics Standards Board for Accountants (IESBA Code), and we have fulfilled our other responsibilities in accordance with the IESBA Code requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unqualified opinion.

Key Audit Matters (KAM)

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. In this audit there was no KAM to be reported by us.

Other Information Included in the 2021 Executive Committee's Annual Report

Other information consists of the information included in the Executive Committee's Report, which we obtained prior to date of this report, and the Annual Report, which is expected to be made available to us after that date, other than the financial statements and our auditor's report thereon. The Executive Committee members are responsible for the other information. The other information comprises of the Executive Committee's Report and the Declaration by the Head of Finance but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information that there is a material misstatement of this other information, we are required to report that fact. As described below, we have concluded that no material misstatement of the other information exists.

Responsibilities of the Executive Committee for the Financial Statements

The **Executive Committee** is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards and the statute of TFF under National Sports Council Act, No.12 of Parliament of 1967 as amended by Act No. 6 of 1971 and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee members are responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management either intends to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

The Executive Committee members are responsible for overseeing the Federation's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs




will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements. As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional skepticism throughout the audit.


Report on Other Legal and Regulatory Requirements

In view of our responsibility on the procurement legislation and taking into consideration the procurement transactions and processes we reviewed as part of this audit, we state that Tanzania Football Federation (TFF) generally complied with the Public Procurement Act, revised in 2016 and its related Regulations also revised in 2016.

The Engagement Partner on the audit resulting in this independent auditor's report is FCPA P.J.SHEE.

TAC ASSOCIATES (Certified Public Accountants)


S. F. SAYORE - FCPA 148
MANAGING PARTNER


P.J. SHEE - FCPA 086
ENGAGEMENT PARTNER

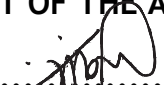
DAR ES SALAAM

DATE: 27 JUNE 2022

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2021

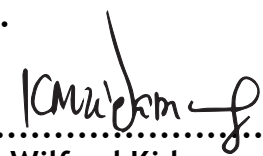
| ASSETS EMPLOYED: | NOTE | 31.12.2021 | 31.12.2020 |
|-------------------------------------|------|------------------------------|------------------------------|
| Non-Current Assets | | TZS | TZS |
| Property, Plant and Equipment | 2 | 27,094,364,278 | 27,169,421,802 |
| Intangible Assets | 2A | 162,988,826 | 10,785,809 |
| Capital Work-in-Progress (CIP) | 2B | <u>8,246,780,465</u> | <u>0</u> |
| TOTAL NON CURRENT ASSETS | | 35,504,133,569 | 27,180,207,611 |
| Current Assets | | | |
| Advance to FIFA Projects Contractor | 2C | 381,501,035 | 2,132,520,000 |
| Sports Gears Inventories | | 163,217,350 | 84,875,300 |
| Current Account With TPLB | 3 | 94,370,000 | 0 |
| Trade Receivables and Prepayments | 4 | 5,922,112,971 | 7,666,887,651 |
| Cash and Cash Equivalents | 5 | <u>14,412,348</u> | <u>7,855,190</u> |
| Total Current Assets | | <u>6,575,613,704</u> | <u>9,892,138,141</u> |
| TOTAL ASSETS | | <u>42,079,747,273</u> | <u>37,072,345,752</u> |
| EQUITY AND LIABILITIES | | | |
| FIFA Grants at Kigamboni and Tanga | 6 | 8,251,400,000 | 2,310,000,000 |
| Capital Grants | 7 | 1,105,650,000 | 186,976,724 |
| Revaluation Reserve | 8 | 25,686,754,286 | 25,686,754,286 |
| Accumulated Surplus/(Deficit) | 9 | <u>799,538,053</u> | <u>1,227,453,568</u> |
| | | 35,843,342,339 | 29,411,184,578 |
| Current Liabilities | | | |
| Current Account with TPLB | 10 | 0 | 928,641,452 |
| Deferred Income | 11 | 120,000,000 | 295,162,560 |
| Payable and Accrued Charges | 12 | <u>6,116,404,934</u> | <u>6,437,357,162</u> |
| Total Current Liabilities | | <u>6,236,404,934</u> | <u>7,661,161,174</u> |
| TOTAL EQUITY AND LIABILITIES | | <u>42,079,747,273</u> | <u>37,072,345,752</u> |

NOTES 1 TO 31 FORM PART OF THESE FINANCIAL STATEMENTS.
REPORT OF THE AUDITORS ON PAGES 44 TO 46.

.....

 Wallace Karia
 PRESIDENT

.....

 EXECUTIVE COMMITTEE
 MEMBER

.....

 Wilfred Kidao
 GENERAL SECRETARY

DATE. 24 JUNE 2022

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31ST DECEMBER, 2021

| | NOTE | 2021 TZS | 2020 TZS |
|--|------|------------------------------|------------------------------|
| INCOME | | | |
| Gate Collections | 13 | 802,042,987 | 432,931,231 |
| Donations & Funds from Sponsors | 14 | 9,512,333,843 | 9,566,861,960 |
| Revenue from Clubs and Members | 15 | 366,158,000 | 288,350,000 |
| Amortization of Capital Grant | | 49,350,000 | 38,691,620 |
| Other Income | 16 | <u>32,690,417</u> | <u>30,227,113</u> |
| TOTAL INCOME | | 10,762,575,247 | 10,357,063,944 |
| LESS: EXPENDITURE | | | |
| National Teams Running Exp. | 17 | 3,975,598,263 | 2,946,721,821 |
| Premier League & Other Competitions Expenses | 18 | 1,684,065,945 | 2,664,189,421 |
| Staff Salaries and Other Benefits | 19 | 1,960,852,621 | 1,701,120,112 |
| Personnel and Administrative Exp. | 20 | 2,023,717,005 | 1,893,975,906 |
| General Assembly & Members Exp. | 21 | 1,016,391,969 | 891,688,301 |
| Development and Related Expenses | 22 | 79,684,711 | 126,855,726 |
| Accrued Audit and Consultancy Fees | 23 | 111,700,000 | 95,000,000 |
| Operating Financial Charges | 24 | 28,853,402 | 26,276,466 |
| Depreciation and Amortization Expenses | 25 | <u>309,626,846</u> | <u>277,022,079</u> |
| TOTAL EXPENDITURE | | <u>11,190,490,762</u> | <u>10,712,849,832</u> |
| Surplus/(Deficit) for the year | | <u>(427,915,515)</u> | <u>(355,785,888)</u> |

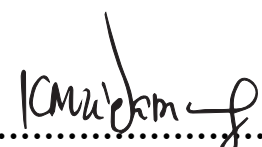
NOTES 1 TO 31 FORM PART OF THESE FINANCIAL STATEMENTS.
REPORT OF THE AUDITORS ON PAGES 44 TO 46.

.....

Wallace Karia
PRESIDENT

.....

.....
EXECUTIVE COMMITTEE
MEMBER

.....

.....
Wilfred Kidao
GENERAL SECRETARY

DATE 24 JUNE 2022

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st DECEMBER, 2021

| | 2021 | 2020 |
|--|-----------------------------|---------------------------|
| | TZS | TZS |
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Surplus/(Deficit) for the Year | (427,915,515) | (355,785,888) |
| Adjustment For Items Not Involving Movement of Cash | | |
| Adjustments for previous year transactions | (65,899,995) | 0 |
| Amortization of Capital Grants | (49,350,000) | (38,691,620) |
| Depreciation and Amortizations | <u>260,276,846</u> | <u>277,022,079</u> |
| Operating Surplus/(Deficit) Before Working Changes | (282,488,664) | (117,455,429) |
| CHANGES IN WORKING CAPITAL ITEMS:- | | |
| (Increase) / Decrease in Inventories | (78,342,050) | (53,864,346) |
| Increase / (Decrease) in Receivables & Prepayments | 1,744,774,680 | (3,435,195,211) |
| Increase /Decrease in Payables and Accruals | (320,952,228) | 3,498,660,802 |
| Increase / (Decrease) in Deferred Income | (175,162,560) | 123,791,916 |
| Increase / (Decrease) in Current Account | <u>(94,370,000)</u> | <u>9,056,980</u> |
| Net Changes in Working Capital Items | <u>1,075,947,842</u> | <u>142,450,141</u> |
| Net Cash Flows From Operating Activities (A) | 793,859,178 | 24,994,712 |
| CASH FLOWS/(USED IN) INVESTING ACTIVITIES | | |
| FIFA Grants Capital Work in Progress (CIP) | (8,628,281,500) | 0 |
| Acquisition of Intangible Software | (184,342,415) | 0 |
| Acquisition of Capital Grants Assets | (430,054,599) | 0 |
| Acquisition of Non-Current Assets | (185,219,322) | (204,449,633) |
| Technical Sports Capital Grant applied | 0 | <u>(2,132,520,000)</u> |
| Net Cash Flows From/ (Used In) Investing Activities (B) | (9,427,897,836) | (2,336,969,633) |
| NET CASH FLOWS/(USED IN) FINANCING ACTIVITIES | 8,634,838,658 | 8,634,438,658 |
| FIFA Grants for construction of Technical Centers | <u>8,628,281,500</u> | <u>2,310,000,000</u> |
| Net Cash Flows From Financing Activities (C) | <u>8,628,281,500</u> | <u>2,310,000,000</u> |
| NET INCREASE/ DECREASE IN CASHFLOWS DURING THE YEAR (A+B+C) | 6,557,158 | (2,964,983) |
| CASH AND CASH EQUIVALENT AS AT 1 JANUARY | <u>7,855,190</u> | <u>10,820,173</u> |
| CASH AND CASH EQUIVALENT AS AT 31.12. | <u>14,412,348</u> | <u>7,855,190</u> |

NOTES 1 TO 31 FORM PART OF THESE FINANCIAL STATEMENTS.
REPORT OF THE AUDITORS ON PAGES 44 TO 46.

.....
Wallace Karia
PRESIDENT

.....
EXECUTIVE COMMITTEE
MEMBER

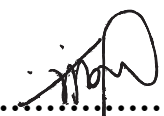
.....
Wilfred Kidao
GENERAL SECRETARY

DATE. 24 JUNE 2022

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED
31st DECEMBER, 2021


| PARTICULARS | CAPITAL GRANTS | FIFA TECHNICAL SPORTS CENTRES GRANT | REVALUATION RESERVE | ACCUMULATED SURPLUS/ DEFICIT | TOTAL |
|-----------------------------------|----------------|-------------------------------------|---------------------|------------------------------|----------------|
| | TZS. | | TZS. | TZS. | TZS. |
| Balance as at 1st January, 2021 | 186,976,724 | 2,310,000,000 | 25,686,754,286 | 1,227,453,568 | 29,411,184,578 |
| Amortization during the Year | (49,350,000) | | | | (49,350,000) |
| Additions: | 1,155,000,000 | 5,941,400,000 | | | 7,096,400,000 |
| Prior year Adjustments | (186,976,724) | | | | (186,976,724) |
| Surplus/(Deficit) for the year | | | | (427,915,515) | (427,915,515) |
| Balance As At 31st December, 2021 | 1,105,650,000 | 8,251,400,000 | 25,686,754,286 | 799,538,053 | 35,843,342,339 |
| Balance As At 31st December, 2020 | 186,976,724 | 2,310,000,000 | 25,686,754,286 | 1,227,453,568 | 29,411,184,578 |

NOTES 1 TO 31 FORM PART OF THESE FINANCIAL STATEMENTS.
REPORT OF THE AUDITORS ON PAGES 44 TO 46.

.....

 Wallace Karia
 PRESIDENT

.....

 EXECUTIVE COMMITTEE
 MEMBER

.....

 Wilfred Kidao
 GENERAL SECRETARY

DATE. 24 JUNE 2022

NOTES TO THE FINANCIAL STATEMENTS

1.0 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.1 Basis of Financial Statements Preparation

These Financial Statements are prepared in accordance with, and comply with International Financial Reporting Standards (IFRS). The financial statements have been prepared under the historical cost convention, unless otherwise indicated in this summary of significant accounting policies. The accounting policies have consistently been applied to all periods presented in these financial statements.

The preparation of financial statements in conformity with IFRS requires the use of estimates and assumptions that affect the values of assets and liabilities and disclosure of contingent liabilities at the date of financial statements and reported amounts of revenue and expenses during the reporting period.

The areas involving a higher degree of judgment or complexity and where assumptions and estimates are significant to the financial statements are separately disclosed in the notes.

Some Tanzania Financial Reporting Standards (TFAS) have no equivalent IFRS therefore; continue to be effective for Tanzanian reporting entities. The TFF has applied TFRS 1 - Report of Those Charged With Governance (TCWG).

1.1.1 Statement of Compliance

The financial statements of Tanzania Football Federation (TFF) have been prepared in compliance with International Financial Reporting Standard (IFRS) and its interpretations adopted by the International Accounting Standards Board (IASB) and comply with constitution establishing the Congress.

1.1.2 Accounting Policies And Disclosures

The accounting policies adopted are consistent with those of the previous financial year.

1.2 Property, Plant and Equipment

All Property, Plant and Equipment are initially recorded at cost at the time they are incurred or at revalued amount/ fair value as deemed cost, and thereafter stated at cost less accumulated depreciation and accumulated impairment.

Depreciation is calculated on straight-line basis to write off the cost of fixed assets to their residual values over their expected useful lives. The annual rates of depreciation which have been consistently applied are:

| Classification of Asset | Annual Rate (%) |
|---|------------------------|
| Buildings | 4% |
| Furniture and Fittings | 12.5% |
| Machinery and Equipment | 12.5% |
| Computers and Peripherals and Accounting Software | 33.3% |
| Football Ground/Patch | 5% |
| Motor Vehicles | 25% |
| Stadium Fittings | 12.5% |

The assets' residual values, useful lives and methods are reviewed and adjusted where appropriate, at each financial year-end. When each major inspection is performed, its cost is recognized in the carrying amount of property and equipment as a replacement if recognition criteria are satisfied.

The assets' residual values, useful lives and methods are reviewed and adjusted where appropriate, at each financial year-end. When each major inspection is performed, its cost is recognized in the carrying amount of property and equipment as a replacement if recognition criteria are satisfied.

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

Plant and equipment acquired during the year are depreciated proportionately basing on the period of their use. Similarly, depreciation on disposed off asset is proportionately charged basing on the period of use in the year of disposal. An item of property and equipment is de-recognized upon disposal or when no future economic benefit is expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the income statement in the year the asset is de-recognized.

1.3 Intangible Assets

Intangible assets are initially recorded at cost at the time they are incurred or at revalued amount/ fair value as deemed cost, and thereafter stated at cost less accumulated depreciation and accumulated impairment.

Depreciation is calculated on straight-line basis to write off the cost of fixed assets to their residual values over their expected useful lives. The annual rates of depreciation which have been consistently applied are:

| Classification of Asset | Annual Rate (%) |
|--------------------------------|------------------------|
|--------------------------------|------------------------|

| | |
|--|--------|
| Sage Evolution Accounting Packages | 33.33% |
| Servers | 33.33% |
| Referees Communication Software | 33.33% |
| Digital Football Revenue Management Software | 33.33% |
| Champions League Fund Management Software | 33.33% |
| Ideal Standalone Audit Software | 33.33% |

Intangible assets acquired during the year are depreciated proportionately basing on the period of their use. Similarly, depreciation on disposed of asset is proportionately charged basing on the period of use in the year of disposal. An item of intangible assets is de-recognised upon disposal or when no future economic benefit is expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the income statement in the year the asset is de-recognized

1.4 Impairment of Assets

The carrying amount of TFF's Property, Plant and equipment, intangible assets, loans and investments are reviewed at each balance sheet date to determine whether there is any indication of impairment losses. If there is any indication of impairment, the assets recoverable amount being the greater of its net selling price and its value in use, is estimated. Any impairment loss resulting from the difference between the carrying amount of an asset or its cash-generating unit is greater than its recoverable amount is charged to the income statement in the expense category consistent with the function of the impaired asset.

During the assessment at each reporting date if there is any indication that previously recognized impairment losses may no longer exist or may have decreased, a previously recognized impairment loss is reversed and depreciation charge adjusted in future periods to allocate the asset's revised carrying amount, less any residual value, on a systematic basis over its remaining useful life.

1.5 Revenue Recognition

The Federation's income is classified based on its nature and accounted for on accrual basis.

Player's Registration and Clubs Participation Fees (Income)

Player's registration and clubs' participation fees arise from competition participation and sale of player's registration and transfer cards. Tickets are sold on cash and no credit facility so far is granted. Player's registration and participation fees receivable by any club are calculated by applying the approved rate or formula applicable at the particular period.

Players' registration and clubs' participation fees receivable are measured at carrying amounts less impairment losses. Player's registration and clubs' participation fees receivable are tested for impairment annually to determine their recoverable values.

An allowance of impairment of Players' registration and clubs' participation fees receivable is established when there is objective evidence that the Federation will not be able to collect all amounts due according to the original terms of payment.

Broadcasting Rights and Publicity

Broadcasting rights and publicity are recognized as earned income when there is a reasonable assurance that these will be received and the Federation will comply with the application terms and conditions. Revenue from broadcasting rights and publicity are reported net of agency commissions and are matched on a systematic basis with related costs which these are intended to compensate, and are recognized in the comprehensive income statement as here under:

- Receipts for a specific phase of a competition, the accounting period in which the activity occurs
- Receipts for activities which cover more than one accounting period, on a pro-rata basis.

Interest income is recognized as it accrues (tacking to account the effective yield of the assets) unless the collect-ability is in doubt.

1.6 Revenue Grants

Revenue Grants are recognized where there is reasonable assurance that the grants received and all attaching conditions complied with the grant. When the grant relates to an expense item, the same is recognized as income for the period necessary to match the grant on a systematic basis to the cost that it is intended to compensate.

Where the grant relates to an asset, the fair value is credited to a deferred income account (Capital Grant) and is released to the income statement over the expected useful life of the relevant asset by equal annual installments equivalent to the depreciation rate of the asset.

1.7 Capital Grant

Capital grant comprise of funds received by the Federation to finance acquisition of capital items; as well as grants received in form of fixed assets. The Capital grant in respect of fixed assets is amortized/released to the income statement over the expected useful life of the assets.

1.8 Inventories

Inventories are stated at the lower of cost and net realizable value. Cost comprises direct material and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Cost is determined using the First in First out (FIFO) method. Net realizable value is the estimated selling price in the ordinary course of business less estimated cost to make the sale.

1.9 Trade and other Receivables

Trade and other receivables are recognized and carried at its original invoice amount less allowance for any uncollectible amounts. They are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the Federation provides money sale of rights or services directly to a debtor with no intention of trading the receivable. Appropriate allowance for estimated irrecoverable amounts are recognized in the statement of changes in net assets available for benefits when there is objective evidence that the Federation will not be able to collect all the amounts due according to the original terms of the receivables. Bad debts are written off when specifically identified.

1.10 Cash and Cash Equivalents

Cash and cash equivalents in the balance sheet comprise of Cash at Banks, cash in hand as well as short term deposits with an original maturity of three months or less. For the purpose of the cash flow statement, cash and cash equivalents consist of cash and cash equivalent as defined above.

1.11 Provisions

Provisions are recognized when the Federation has a present obligation (legal or constructive) as result of a past event and is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the amount can be made.

Where the Federation expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the income statement net of any reimbursement.

1.12 Employee Benefits

Pension plan for Federation's employees is a defined contribution pension obligation in which the Federation pays a fixed contribution to a publicly

administered pension fund; the National Social Security Fund (NSSF). The regular monthly contributions are charged to income statement in the year in which they are due.

Provision for survivors' benefit and retirement travel benefit in respect of a deceased/ retiring staff are recognized to income statement when they fall due.

1.13 Loans and Advances

All loans and advances are given to employees of the Federation and are recognized when cash is advanced to the staff. A provision for loan impairment is established when there is objective evidence that the federation will not be able to collect all amounts due according to the contractual terms of the loan. However, all staff loans are recoverable from their salaries and in case of untimely resignation, dismissal or death, recovery is made from respective terminal benefits.

1.14 Foreign Currency Transactions

Transactions designated in foreign currencies are translated into Tanzania shillings at the exchange rate ruling at the transaction date. Monetary assets and liabilities denominated in foreign currencies are translated into Tanzania shillings at the rates of exchange ruling at the balance sheet date. Differences in exchange rates arising as a result thereof are transferred to income statement.

1.15 Capital Work in Progress

Costs related to purchase and constructions of fixed assets are initially recorded as work in progress. When the assets are completed and are ready for the intended use, they are reclassified as fixed assets.





Tanzania Football Federation Financial Statements for year ended 31st December, 2021

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NOTE 2.0 PROPERTY, PLANT AND EQUIPMENTS

| DESCRIPTION | LAND | GROUND/ | FENCE | TECHNICAL CENTRE BUILDING | OFFICE & STORES BUILDINGS | MOTOR VEHICLES | COMPUTERS AND PERIPHERALS | OFFICE MACHINES & EQUIPMENTS | FURNITURE AND | |
|------------------------------|----------------|----------------------|-------------|---------------------------|---------------------------|----------------|---------------------------|------------------------------|---------------|----------------|
| | | PITCH INFRASTRUCTURE | AND WALLS | | | | | | FITTINGS | TOTAL |
| | | TZS. | | | | | | | | |
| | TZS. | | TZS. | TZS. | TZS. | TZS. | TZS. | TZS. | TZS. | |
| Cost at 1.1.2021 | 23,355,000,000 | 2,150,000,000 | 220,000,000 | 920,000,000 | 445,000,000 | 250,336,617 | 99,965,000 | 138,422,898 | 68,679,084 | 27,647,403,599 |
| Additions | | | | | | 140,039,322 | 34,650,000 | 2,530,000 | 8,000,000 | 185,219,322 |
| Adjustments/(Disposal) | | | | | | | | | | |
| Cost at 31.12.2021 | 23,355,000,000 | 2,150,000,000 | 220,000,000 | 920,000,000 | 445,000,000 | 390,375,939 | 134,615,000 | 140,952,898 | 76,679,084 | 27,832,622,921 |
| Depreciation as at 01.1.2021 | | 215,000,000 | 17,600,000 | 73,600,000 | 35,600,000 | 63,361,385 | 31,201,934 | 26,258,011 | 15,360,467 | 477,981,797 |
| Charge for the year | - | 107,500,000 | 8,800,000 | 36,800,000 | 17,800,000 | 40,594,881 | 21,919,530 | 17,360,882 | 9,501,553 | 260,276,846 |
| Adjustment/(Disposal) | | | | | | | | | | |
| Accumulated Depr. 31.12.2021 | - | 322,500,000 | 26,400,000 | 110,400,000 | 53,400,000 | 103,956,266 | 53,121,464 | 43,618,893 | 24,862,020 | 738,258,643 |
| Carrying Value at 31.12.2021 | 23,355,000,000 | 1,827,500,000 | 193,600,000 | 809,600,000 | 391,600,000 | 286,419,673 | 81,493,536 | 97,334,005 | 51,817,064 | 27,094,364,278 |
| Cost as at 01.01.2020 | 23,355,000,000 | 2,150,000,000 | 220,000,000 | 920,000,000 | 445,000,000 | 135,000,000 | 36,365,000 | 122,993,882 | 58,595,084 | 27,385,195,000 |
| Additions | 0 | 0 | 0 | 0 | 0 | 115,336,617 | 63,600,000 | 15,429,016 | 10,084,000 | 204,449,633 |
| Cost at 31.12.2020 | 23,355,000,000 | 2,150,000,000 | 220,000,000 | 920,000,000 | 445,000,000 | 250,336,617 | 99,965,000 | 138,422,898 | 68,679,084 | 27,647,403,599 |
| Depreciation as at 01.1.2020 | 0 | 107,500,000 | 8,800,000 | 36,800,000 | 17,800,000 | 20,000,000 | 9,282,404 | 9,758,750 | 7,300,789 | 217,241,943 |
| Charge for the year | 0 | 107,500,000 | 8,800,000 | 36,800,000 | 17,800,000 | 20,000,000 | 9,282,404 | 9,758,750 | 7,230,000 | 217,241,943 |
| Adjustment/(Disposal) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accumulated Depr. 31.12.2020 | 0 | 215,000,000 | 17,600,000 | 73,600,000 | 35,600,000 | 63,361,385 | 31,201,934 | 26,258,011 | 15,360,467 | 477,981,797 |
| Carrying Value at 31.12.2020 | 23,355,000,000 | 1,935,000,000 | 202,400,000 | 846,400,000 | 409,400,000 | 186,975,232 | 68,763,066 | 112,164,887 | 53,318,617 | 27,169,421,802 |

NOTE: 2A INTANGIBLE ASSETS

Intangible assets represent the value of software accounting packages (Quick Books, Tally, Sage Evolution, HRM, Payroll and Time Attendance software)

| Description | 31.12.2021 | 31.12.2020 |
|--|---------------------------|--------------------------|
| COST/VALUATION | TZS | TZS. |
| As at 1 St January | 39,115,000 | 39,115,000 |
| Additions | <u>184,342,415</u> | <u>0</u> |
| Cost as at 31st December | <u>223,457,415</u> | <u>39,115,000</u> |
| Accumulated Amortization as at 1 st January | 28,329,192 | 13,037,030 |
| Valuation Adjustment | | (990,062) |
| Add: Charge for the year | 32,139,397 | 16,282,225 |
| Accumulated Amortization as at 31 st December | <u>60,468,589</u> | <u>28,329,191</u> |
| CARRYING VALUE AS AT 31st December | <u>162,988,826</u> | <u>10,785,809</u> |

NOTE 2B CAPITAL WORK-IN-PROGRESS (CIP)

The work in progress is analysed as shown below:

| Description | Kigamboni TZS | Tanga TZS | Grand Total TZS |
|---|-----------------------------|-----------------------------|-----------------------------|
| Tax Invoices raised by Consultants for the work done as at 31.12.2021 | 182,551,250 | 194,330,250 | 376,881,500 |
| ADD: Percentages of Work completed/done (83.01 & 89.58% of the works | <u>3,810,141,075</u> | <u>4,059,757,890</u> | <u>7,869,898,965</u> |
| Total Capital Work in Progress as at 31.12.2021 | <u>3,992,692,325</u> | <u>4,254,088,140</u> | <u>8,246,780,465</u> |

Capital Grant advanced to M/s Group Six International Co. Ltd, the Contractor for construction of Technical Centres at Kisarawe II Kigamboni and Mnyanjani, Tanga.

The Contractor is advanced TZS 993,560,000 for Kigamboni Technical Sports Centre and TZS 993,560,000 for Tanga and TZS. 145,400,000 to Nimeta Consultancy (T) Ltd which sum up to TZS 2,132,520,000.

The Movement of the advance sum were as follows:

| Description | Kigamboni TZS | Tanga TZS |
|---|-----------------------------|-----------------------------|
| Interim Payment Certificate (IPC) NO. 1 Advance Payment | 993,560,000 | 993,560,000 |
| Interim Payment Certificate (IPC) NO. 2 (20% of the works | <u>1,025,064,000</u> | <u>1,025,064,000</u> |
| Sub- Total | <u>2,018,624,000</u> | <u>2,018,624,000</u> |
| Interim Payment Certificate (IPC) NO. 3 (50% of the works | 1,025,064,000 | 1,025,064,000 |
| Interim Payment Certificate (IPC) NO. 4 (70% of the works | <u>1,138,960,000</u> | <u>1,025,064,000</u> |
| Grand total work done and paid as at year end 31.12.2021 | <u>4,182,648,000</u> | <u>4,068,752,000</u> |

As shown above the certificate No. 1 and No. 2 for Kigamboni and Tanga respectively totaling to TZS. 4,037,246,000 covers the advance made to the contractor amounting to TZS. 2,132,520,000 of previous year.

NOTE 2C ADVANCE TO FIFA PROJECTS CONTRACTOR

The work in progress were calculated as shown below:

| Description | Kigamboni TZS | Tanga TZS | Grand Total TZS |
|---|---------------------------|-------------------------|---------------------------|
| Paid Interim Payment Certificate (IPC) No. 1 to No. 4 | 4,182,648,000 | 4,068,752,000 | 8,251,400,000 |
| LESS: Percentages of Work completed/done (83.01 & 89.58% of the works) | <u>3,810,141,075</u> | <u>4,059,757,890</u> | <u>7,869,898,965</u> |
| Total Advanced to Contractor as at 31.12.2021 | <u>372,506,925</u> | <u>8,994,110</u> | <u>381,501,035</u> |

NOTE: 3.0 CURRENT ACCOUNT WITH TPLB

Current Account with TPLB of TZS 94,370,000 as at year end represents balance of funds received by TPLB and not yet paid to Federation as at the year ended December, 2021.

NOTE: 4.0 TRADE RECEIVABLES AND PREPAYMENTS

| Description | 2021 TZS | 2020 TZS |
|---|-----------------------------|-----------------------------|
| Tanzania Breweries Ltd | 3,506,147,110 | 3,506,147,110 |
| Ministry of Information, Culture and Sports | 135,993,935 | 135,993,935 |
| Trade Receivables | 1,126,391,566 | 2,961,146,000 |
| Sundry Receivables and Prepayments | 31,369,856 | 23,412,578 |
| Staff Imprest | 697,957,785 | 502,888,350 |
| Staff Loans and Advances | 110,242,855 | 116,884,466 |
| Members and Others Receivable | 461,789,795 | 342,154,335 |
| Due from Clubs | 511,276,518 | 393,726,865 |
| Due from Vodacom | 0 | 9,999,882 |
| Advance to Suppliers | 0 | 333,590,579 |
| Creditors with Debit Balances | <u>340,524,592</u> | <u>340,524,592</u> |
| Sub Total | <u>6,921,694,012</u> | <u>8,666,468,692</u> |
| Less: Provision for Impairment Loss | <u>999,581,041</u> | <u>999,581,041</u> |
| TOTAL | <u>5,922,112,971</u> | <u>7,666,887,651</u> |

NOTE: 5.0 CASH AND CASH EQUIVALENTS

| Description | 31.12.2021 | 31.12.2020 |
|-------------------------------|--------------------------|-------------------------|
| | TZS. | TZS. |
| NBC Bank Samora A/C No. 3566 | 100,000 | 1,336,678 |
| NBC Bank -FAP A/C No.4770 | 2,776,536 | 4,161,013 |
| CRDB Bank Holl. H'se A/C 6600 | 1,157,655 | 300,595 |
| CRDB Bank Holl. H'se A/C 6700 | 477,600 | 142,375 |
| CRDB Bank USD A/C NO. | 370,177 | 1,703,890 |
| KCB Bank | 7,093,019 | 210,639 |
| DTD Bank | 102,263 | 0 |
| KCB Dollar Account | 276,289 | 0 |
| STANBIC BANK TZS A/C | 433 | 0 |
| STANBIC BANK TZS A/C | 20,000 | 0 |
| STANBIC BANK USD A/C | 1,004,222 | 0 |
| STANBIC BANK USD A/C | 134,145 | 0 |
| STANBIC BANK USD A/C | 9 | 0 |
| CASH CONTROL ACCOUNT | 900,000 | 0 |
| TOTAL | <u>14,412,348</u> | <u>7,855,190</u> |

NOTE: 6.0 FIFA GRANTS AT KIGAMBONI AND TANGA

FIFA Grants in Kisarawe II Kigamboni Dar es salaam and Mnyanjani Tanga City is as shown below:

| Description | TZS |
|---|-----------------------------|
| Paid Interim Payment Certificate (IPC) No. 1 to No. 4 for Kisarawe II Kigamboni project | 4,182,648,000 |
| Paid Interim Payment Certificate (IPC) No. 1 to No. 4 for Mnyanjani Tanga project | <u>4,068,752,000</u> |
| Total Grants as at 31.12.2021 | <u>8,251,400,000</u> |

NOTE: 7.0 CAPITAL GRANTS

| Description | 31.12.2021 | 31.12.2020 |
|--|----------------------|-------------------|
| | TZS. | TZS. |
| FIFA Goal Project Buildings - 4% | 920,000,000 | 634,248,834 |
| FIFA - Karume Football Pitch Boundary Wall -4% | 220,000,000 | 78,474,817 |
| FIFA - Tractor Grant | <u>15,000,000</u> | <u>12,221,750</u> |
| | 1,155,000,000 | 724,945,401 |
| Previous year costs of Grants | 724,945,401 | 0 |
| Less: Previous 2020 Revaluation Adjustments | <u>(724,945,401)</u> | 0 |

NOTE: 7.0 CAPITAL GRANTS (Cont.)

| | 31.12.2021 | 31.12.2020 |
|---|----------------------|--------------------|
| | TZS. | TZS. |
| Revaluation Figure | 1,155,000,000 | 0 |
| Add: Previous years Amortization | 421,893,817 | 0 |
| Difference on Amortization previous year | <u>10,658,380</u> | 0 |
| | <u>537,968,677</u> | 0 |
| Less: Previous Amortization costs | <u>(537,968,677)</u> | 499,277,057 |
| Add: Amortization made during the year | <u>49,350,000</u> | <u>38,691,620</u> |
| Total at year end | <u>49,350,000</u> | <u>537,968,677</u> |
| TOTAL | <u>1,105,650,000</u> | <u>186,976,724</u> |

NOTE: 8.0 REVALUATION RESERVE TZS 25,686,754,286

The Property, Plant and Equipment (PPE) of the Federation were re-valued at 31st December 2012 and 31st December, 2018 respectively by professional Valuers **M/S AFRICA PROPERTY LIMITED** of P.O. Box 32822.e-mail address africapropertyltd@gmail.com, resulting into a revaluation surplus of **TZS. 25,686,754,286**. The basis of valuation adopted was the depreciated replacement cost. Depreciation on the re-valued assets was appropriately charged during the year 2020. The revaluation surplus is not available for distribution by way of cash.

NOTE: 9.0 ACCUMMULATED SURPLUSES

| | 31.12.2021 | 31.12.2020 |
|---|---------------------------|-----------------------------|
| Description | TZS. | TZS. |
| Balance Brought Forward (1 st January) | 1,227,453,568 | 1,583,239,456 |
| Prior year adjustments TBL Receivable | 0 | 0 |
| Add: Surplus/(Deficit) for the year | <u>(427,915,515)</u> | <u>(355,785,888)</u> |
| Balance C/F as at (31st December) | <u>799,538,053</u> | <u>1,227,453,568</u> |

NOTE: 10.0 CURRENT ACCOUNT WITH TPLB

Current Account with TPLB changed to receivable as at year end and the side of liability represented with zero balance from TZS 928,641,452 of previous year balance.

NOTE: 11.0 DEFERRED INCOME - 120,000,000

Deferred income amounting to TZS 120,000,000 represent the funds received in advance form Vodacom and Azam PAY TV for the second and third quarters as per sponsorship agreement. The accounting period is ending on 31st December, 2021 hence funds received for the subsequent year of income ending December, 2021 has to be apportioned and deferred for the subsequent accounting period.

NOTE: 12.0 PAYABLES AND ACCRUED CHARGES

| Description | 31.12.2021 TZS. | 31.12.2020 TZS. |
|--|-----------------------------|-----------------------------|
| Trade Payable - Local | 2,454,673,753 | 3,933,788,752 |
| Restructuring Payable | 30,896,914 | 30,896,914 |
| Pay As You Earn (PAYE) Payable | 1,235,625,445 | 977,638,853 |
| National Social Security Fund (NSSF) Payable | 306,679,546 | 204,299,802 |
| PPF Payable | 2,040,000 | 2,040,000 |
| HESLB Payable | 15,762,000 | 4,338,000 |
| Salaries payable | 282,128,641 | 219,848,484 |
| Skills and Development Levy (SDL) Payable | 79,976,445 | 46,245,659 |
| Workers Compensation Fund | 36,660,340 | 26,146,638 |
| Staff Leave Payable | 93,111,764 | 0 |
| Match Returns Payable | 11,090,196 | 110,901,960 |
| TRA VAT Payable | 1,445,167,549 | 765,319,759 |
| Due to Clubs | 20,892,341 | 20,892,341 |
| Accrued Charges | 101,700,000 | 95,000,000 |
| TOTAL | <u>6,116,404,934</u> | <u>6,437,357,162</u> |

NOTE: 13.0 REVENUE FROM GATE COLLECTIONS

| Description | 2021 TZS. | 2020 TZS. |
|-----------------------------------|---------------------------|---------------------------|
| 5% International Match | 149,515,744 | 22,159,202 |
| First and Second Division League | 1,361,507 | 3,526,087 |
| Youth Team-Serengeti | 0 | 17,475,702 |
| TFF U.20 Youth League | 39,786 | 0 |
| Community Shield (Ngao ya Hisani) | 145,466,578 | 46,762,076 |
| Azam Sports Federation Cup | 157,259,623 | 0 |
| Regional Champions League | 1,545,891 | 363,537 |
| Tanzania Woman's Premier League | 309,889 | 265,956 |
| CAF Share | 7,781,711 | 0 |
| Other matches | 85,994,051 | 104,098,556 |
| 5% TFF Premier League Income | 252,768,207 | 238,280,115 |
| TOTAL | <u>802,042,987</u> | <u>432,931,231</u> |

NOTE: 14.0 DONATIONS AND FUNDS FROM SPONSORS

| Description | 2021 TZS. | 2020 TZS. |
|---------------------------------|-----------------------------|-----------------------------|
| FIFA (FAP Funds) | 4,171,341,749 | 4,612,500,000 |
| CAF Assistance | 1,014,263,200 | 1,182,079,421 |
| CECAFA | 0 | 890,416,000 |
| Other Local Donations | 320,586,366 | 5,500,000 |
| National Team Income (Note 14A) | 1,596,181,600 | 710,000,000 |
| Sponsorship Income (Note 14B) | <u>2,409,960,928</u> | <u>2,166,366,539</u> |
| TOTAL | <u>9,512,333,843</u> | <u>9,566,861,960</u> |

NOTE: 14A NATIONAL TEAM (TAIFA STARS) INCOME

| Description | | |
|------------------------------|-----------------------------|---------------------------|
| National Team Taifa Stars | 1,211,181,600 | 710,000,000 |
| National Team Twiga Stars | 200,000,000 | 0 |
| National Team Serengeti Boys | <u>185,000,000</u> | <u>0</u> |
| TOTAL | <u>1,596,181,600</u> | <u>710,000,000</u> |

NOTE: 14B SPONSORSHIP INCOME

The Federation has entered an agreement with Azam Media - PAY TV Ltd to have broadcasting rights for Premier League, Women Premier League and Youth League.

Also the Federation as at year end had other donors as Kenya Commercial Bank (KCB) and Serengeti Breweries (SBL).

| Description | | |
|---------------------------------|-----------------------------|-----------------------------|
| Azam media Ltd (FA Cup) | 1,001,500,000 | 1,068,000,000 |
| Azam Sports Broadcasting Income | 548,250,000 | 479,160,000 |
| Premier League Sponsorship | 362,354,999 | 230,394,443 |
| Other revenue/Sponsors | 75,193,369 | 10,101,030 |
| Revenue From Marketing Rights | 0 | 128,711,066 |
| Community shield (KCB) | 127,500,000 | 50,000,000 |
| Previous year Deferred Income | <u>295,162,560</u> | <u>200,000,000</u> |
| TOTAL | <u>2,409,960,928</u> | <u>2,166,366,539</u> |

NOTE: 15.0 REVENUE FROM CLUBS

| Description | | |
|--------------------------------|---------------------------|---------------------------|
| Fines, Appeals and Penalties | 12,100,000 | 11,200,000 |
| Participation Fees -PL,FDL&SDL | 24,000,000 | 28,200,000 |
| Foreign Players Fees | 300,000,000 | 142,000,000 |
| Players License Fees | <u>30,058,000</u> | <u>46,950,000</u> |
| TOTAL | <u>366,158,000</u> | <u>228,350,000</u> |

NOTE: 16.0 OTHER INCOME

| Description | 2021 TZS. | 2020 TZS. |
|--|--------------------------|--------------------------|
| Miscellaneous Income Abood Tyre- Bips | 0 | 12,208,000 |
| Gain on Disposal of Fixed Motor Vehicles | 1,500,000 | 0 |
| Workshop Seminar & Training | 17,090,417 | 250,000 |
| Gain on Foreign Exchange | 0 | 11,719,113 |
| Tender Fee | <u>14,100,000</u> | <u>6,050,000</u> |
| TOTAL | <u>32,690,417</u> | <u>30,227,113</u> |

NOTE: 17.0 NATIONAL TEAMS RUNNING EXPENSES

| Description | | |
|--|-----------------------------|-----------------------------|
| Taifa Stars Running Expenses | 1,183,091,751 | 397,943,900 |
| Taifa Stars Coach Expenses | 139,506,449 | 255,722,000 |
| Sports Delegation Abroad | 32,328,500 | 7,402,000 |
| U-23 National Team Expenses | 441,070,545 | 20,000,000 |
| FIFA Women Leadership Course | 15,290,850 | 37,587,291 |
| U-13,U-15,U16 & U-17 National Teams Expenses | 545,182,506 | 585,652,577 |
| Air tickets Expenses | 310,533,788 | 609,448,465 |
| National Team Accommodation Expenses | 146,799,293 | 146,404,816 |
| Sports Equipment Expenses | 179,426,248 | 159,176,000 |
| Travelling - Abroad External Expenses | 401,723,021 | 316,316,153 |
| Training (Sports Gear & Equipment) | 8,800,000 | 159,176,000 |
| Visa fee, Vaccination and Passport Charges | 32,480,613 | 27,304,200 |
| Beach Soccer Expenses | 252,042,274 | 26,477,225 |
| Twiga Stars Running Expenses | <u>287,322,425</u> | <u>198,111,194</u> |
| TOTAL | <u>3,975,598,263</u> | <u>2,946,721,821</u> |

NOTE: 18.0 PREMIERS LEGUE AND OTHER COMPETITIONS EXPENSES

| Descriptions | | |
|-----------------------------------|-------------|---------------|
| Premier League | 132,724,115 | 2,350,000 |
| CECAFA -Expenses | 61,702,676 | 1,106,776,230 |
| Community Shield (Ngao ya Hisani) | 28,914,090 | 132,609,928 |
| Afcon Expenses | 0 | 12,974,800 |
| Domestic competition - Girls | 0 | 57,875,000 |

| NOTE: 18.0 PREMIERS LEGUE AND OTHER COMPETITIONS EXPENSES (Cont.) | 2021 TZS | 2020 TZS |
|--|-----------------------------|-----------------------------|
| Match Expenses | 44,300,246 | 75,178,186 |
| Match Officials Expenses | 2,400,000 | 0 |
| U-20 Youth League Expenses | 143,230,000 | 0 |
| Women's League Expenses | 7,992,000 | 110,513,520 |
| Women League | 407,543,580 | 307,005,447 |
| Federation Cup Expenses | 1,334,746 | 136,932,000 |
| Communication and Transport | 6,245,750 | 8,630,000 |
| Broadcasting and Media Rights | 1,300,000 | 0 |
| Football Governance | 0 | 9,560,000 |
| Match Commissioner | 4,570,837 | 5,682,000 |
| TFF Event and Bonanza | 1,593,220 | 5,000,000 |
| FA Cup Expenses | 767,886,685 | 542,886,600 |
| Regional Champions League | <u>72,328,000</u> | <u>150,216,310</u> |
| TOTAL | <u>1,684,065,945</u> | <u>2,664,189,421</u> |

NOTE: 19.0 STAFF SALARIES AND OTHER BENEFITS

| Description | | |
|-------------------------------------|-----------------------------|-----------------------------|
| Salaries and Wages | 1,316,784,552 | 1,217,797,871 |
| NSSF Employers Contribution | 131,678,455 | 111,794,750 |
| Skill and Development Levy Expenses | 55,937,625 | 18,962,400 |
| Workers Compensation Fund Expenses | 10,513,702 | 10,999,475 |
| Staff Transfer fee | 0 | 15,750,000 |
| Staff Training and Seminars | 130,715,744 | 0 |
| Staff Medical Chargers | 8,329,000 | 51,038,117 |
| Staff Leave Expenses | 3,897,700 | 6,016,800 |
| Staff Match Allowance | 22,604,000 | 29,440,000 |
| Staff Meals Expenses | 128,149,406 | 78,739,700 |
| Staff Development Fund Expenses | 1,450,000 | 0 |
| Staff Acting Allowance | 23,325,000 | 0 |
| Casual & Volunteer Allowances | 49,480,000 | 63,315,000 |
| Staff Leave Compensation | 36,816,777 | 24,337,800 |
| Office Tea and Snacks | 1,506,500 | 3,540,800 |
| Staff Overtime Allowance | 18,030,000 | 27,520,000 |
| Allowance for Secretariat | <u>21,634,160</u> | <u>41,867,399</u> |
| TOTAL | <u>1,960,852,621</u> | <u>1,701,120,112</u> |

NOTE: 20.0 PERSONNEL AND ADMINISTRATIVE EXPENSES

| Description | 2021 TZS. | 2020 TZS. |
|--|--------------|--------------|
| Consultancy fee Expenses | 39,250,000 | 65,360,000 |
| Transport Expenses | 1,250,000 | 157,713,090 |
| Professional Subscriptions Fee | 0 | 102,000 |
| Land Rent Expenses | 0 | 590,000 |
| Air tickets Expenses | 724,277,845 | 0 |
| Office Buildings Repair and Maintenance Expenses | 8,650,000 | 1,515,500 |
| Other Administrative cost | 9,561,525 | 95,746,750 |
| Hire for Equipment Expenses | 960,000 | 2,050,000 |
| President CAF Share Expenses | 58,000,000 | 46,065,600 |
| Marketing and Communications Expenses | 200,000 | 4,946,000 |
| Football Governance Expenses | 0 | 750,000 |
| Postage and Courier Services Expenses | 1,617,000 | 1,438,000 |
| Telephone and Fax Expenses | 16,889,542 | 12,986,681 |
| Electricity and Water Expenses | 39,268,708 | 29,180,000 |
| Printing and Stationery Expenses | 68,922,217 | 53,195,493 |
| Office and General Expenses | 34,567,847 | 8,378,430 |
| Audit Committee Expenses | 0 | 960,400 |
| Audit Expenses | 60,600,000 | 33,500,000 |
| Tender Expenses | 12,000,000 | 8,250,000 |
| Entertainment/Public Relations Expenses | 11,466,921 | 11,757,283 |
| Travelling -Inland Expenses | 343,850,209 | 313,523,958 |
| Advertisement Expenses | 10,709,240 | 19,165,250 |
| Environmental Cleaning Expenses | 260,000 | 2,372,000 |
| Insurance Expenses | 9,790,760 | 13,884,660 |
| Hiring transport for International matches | 32,455,654 | 0 |
| Legal and Other Consultancy Expenses | 27,474,900 | 7,170,000 |
| Realized on Exchange | 15,333,939 | 1,875,156 |
| Fuel and Oils Expenses | 57,223,749 | 44,238,742 |
| Fuel for Generator | 3,791,340 | 5,671,267 |
| Garbage Collection | 300,000 | 1,770,000 |
| Office Equipment Repairs and Services | 1,532,800 | 4,255,000 |
| Gifts and Donations to Regions | 83,420,000 | 463,486,500 |
| Office Buildings Repairs and Maintenance | 8,650,000 | 49,241,750 |
| Extra Duty Allowances | 0 | 3,020,000 |
| Workshop, Training and Seminars Expenses | 200,000 | 28,531,420 |
| Miscellaneous Expenses | 11,588,250 | 50,758,250 |
| Security Guards Expenses | 54,160,000 | 40,000,000 |

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| Description | 2021 TZS. | 2020 TZS. |
|---|-----------------------------|-----------------------------|
| Police Escort Expenses & Risk Allowance | 0 | 150,000 |
| Hostel Expenses | 3,292,000 | 15,226,051 |
| Motor Vehicle Repairs and Maintenance | 27,654,490 | 58,127,485 |
| Generator Repairs and Maintenance | 37,575,546 | 0 |
| Property Tax | 0 | 4,307,688 |
| News Paper and Periodicals Expenses | 0 | 4,193,308 |
| Office Rent Expenses | 97,559,910 | 48,024,274 |
| Staff Terminal Benefits Expenses | 53,270,000 | 116,281,590 |
| Professional Fee Expenses | 5,759,457 | 45,000,000 |
| Website Designing & Hosting Expenses | 20,446,047 | 8,470,000 |
| Taxi Hiring Expenses | 6,080,709 | 0 |
| Venue Hiring Expenses | 4,001,400 | 0 |
| Condolences Expenses | <u>19,855,000</u> | <u>10,746,330</u> |
| TOTAL | <u>2,023,717,005</u> | <u>1,893,975,906</u> |

NOTE: 21.0 GENERAL ASSEMBLY AND MEMBERS EXPENSES

| Description | | |
|---|-----------------------------|---------------------------|
| General Assembly Expenses | 407,888,026 | 269,748,602 |
| Executive Committee Meeting Expenses | 129,648,059 | 124,255,115 |
| Sub Committee - Election | 111,841,000 | 95,799,000 |
| Election Appeal Committee | 25,700,000 | 0 |
| Board of Trustee | 10,700,000 | 7,050,000 |
| Sub Committee - Disciplinary | 13,425,000 | 13,050,000 |
| Sub Committee - Medical | 1,630,000 | 2,450,000 |
| Sub Committee - Competitions | 18,197,000 | 16,682,748 |
| Referees Committee | 17,767,019 | 111,906,000 |
| Finance Committee | 48,632,102 | 24,140,062 |
| Technical Committee | 3,550,000 | 5,200,000 |
| Excom Members Expenses | 75,521,277 | 110,689,400 |
| Constitution, law and players Committee | 20,955,000 | 8,566,400 |
| Project Management Committee | 27,200,000 | 66,780,424 |
| Media & Marketing committee | 4,500,000 | 16,520,550 |
| Club License Committee | 18,715,178 | 18,850,000 |
| Ethics Committee | 49,240,000 | 0 |
| Other Affiliates | 4,280,508 | 0 |
| Emergency Committee | 2,100,000 | 0 |
| Audit Committee | <u>24,901,800</u> | <u>0</u> |
| TOTAL | <u>1,016,391,969</u> | <u>891,688,301</u> |

NOTE: 22.0 DEVELOPMENT AND RELATED EXPENSES

| Description | 2021 TZS. | 2020 TZS. |
|----------------------------------|--------------------------|---------------------------|
| Customs Clearance Charges | 8,663,643 | 37,171,734 |
| Grassroots Expenses | 6,858,680 | 84,114,500 |
| FIFA Expenses | 28,839,506 | 2,000,000 |
| Workshops, Seminars and Training | <u>35,322,882</u> | <u>3,569,492</u> |
| TOTAL | <u>79,684,711</u> | <u>126,855,726</u> |

NOTE: 23.0 ACCRUED AUDIT AND CONSULTANCY FEES

| Description | | |
|-------------------------------|---------------------------|--------------------------|
| TAC Associates - | 76,700,000 | 55,000,000 |
| KPMG | 12,000,000 | 25,000,000 |
| Consultancy fee Consolidation | <u>23,000,000</u> | <u>15,000,000</u> |
| TOTAL | <u>111,700,000</u> | <u>95,000,000</u> |

NOTE: 24.0 OPERATING FINANCIAL CHARGES

| Description | | |
|---------------------------|--------------------------|--------------------------|
| Bank Charges - TFF | 28,853,402 | 26,276,466 |
| loss realized on exchange | <u>0</u> | <u>0</u> |
| TOTAL | <u>28,853,402</u> | <u>26,276,466</u> |

NOTE: 25.0 DEPRECIATION AND AMORTIZATION EXPENSES

| Description | | |
|----------------------------------|---------------------------|---------------------------|
| TFF Property Plant and Equipment | 260,276,846 | 260,739,854 |
| Intangible Assets | <u>49,350,000</u> | <u>16,282,225</u> |
| TOTAL | <u>309,626,846</u> | <u>277,022,079</u> |

NOTE: 26.0 CONTINGENT LIABILITIES

The management certifies that there were un-quantified contingent liabilities with regard to various civil claims pending in the Courts of law as at 31st December, 2021.

NOTE: 27.0 VAT COLLECTED

During the year 2021 the Federation collected Value Added Tax (VAT) on gate collections and subsequently disbursed to Tanzania Revenue Authority to the tune of TZS 483,658,606 as shown hereunder:

| Description | 2021 TZS. | 2020 TZS |
|--|-----------------------------|-----------------------------|
| Gate Collection in Various Matches during the year | 2,686,992,255 | 8,774,451,083 |
| Value Added Tax Collected during the year (18%) | <u>483,658,606</u> | <u>1,579,401,195</u> |
| Gate Collections Net of Value Added Tax | <u>2,203,333,649</u> | <u>7,195,049,888</u> |

NOTE: 28.0 CAPITAL COMMITMENTS

The Management certifies that there was ongoing capital commitment of two TFF Technical Sports Centers in Kigamboni, Dar es Salaam and in Mnyanjani, Tanga City. Both centers are financed by FIFA and are at the completion stages as at year end. The total Grants from FIFA were budgeted to be US\$ 4,123,305.56 to its completion.

NOTE: 29.0 FUNCTIONAL CURRENCIES AND PRESENTATION CURRENCY

The functional currency of the Federation, which is also its presentation currency, is Tanzanian Shillings.

NOTE: 30.0 APPROVALS OF FINANCIAL STATEMENTS

The financial statements will be approved by the Members Executive Committee of the Federation and authorized for issue on 28th June, 2022.

NOTE: 31.0 COMPARATIVE FIGURES

Previous year's figures have been re-grouped wherever considered necessary in order to make them comparable with current year's figures.



**SHIRIKISHO LA MPIRA
WA MIGUU TANZANIA**

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