



THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE



NATIONAL SPORTS COUNCIL

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE  
FINANCIAL STATEMENTS AND COMPLIANCE AUDIT FOR THE  
FINANCIAL YEAR ENDED 30 JUNE 2022**

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February 2023

AR/NSC/2021/22

## About the National Audit Office

### Mandate

The statutory mandate and responsibilities of the Controller and Auditor-General are provided for under Article 143 of the Constitution of the United Republic of Tanzania of 1977 and in Section 10 (1) of the Public Audit Act, Cap 418.

### Vision

A credible and modern Supreme Audit Institution with high-quality audit services for enhancing public confidence.

### Mission

To provide high-quality audit services through modernization of functions that enhances accountability and transparency in the management of public resources.

**Motto:** "Modernizing External Audit for Stronger Public Confidence"

### Core values

In providing quality services, NAO is guided by the following Core Values:

- i. Independence and objectivity
- ii. Professional competence
- iii. Integrity
- iv. Creativity and Innovation
- v. Results-Oriented
- vi. Teamwork Spirit



### We do this by:

- ✓ Contributing to better stewardship of public funds by ensuring that our clients are accountable for the resources entrusted to them;
- ✓ Helping to improve the quality of public services by supporting innovation on the use of public resources;
- ✓ Providing technical advice to our clients on operational gaps in their operating systems;
- ✓ Systematically involve our clients in the audit process and audit cycles; and
- ✓ Providing audit staff with adequate working tools and facilities that promote independence.

© This audit report is intended to be used by National Sport Council and may form part of the annual general report, which once tabled to National Assembly, becomes a public document; hence, its distribution may not be limited.

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## Abbreviations

CAG	Controller and Auditor General
CPA	Certified Public Accountant
HCMIS	Human Capital Management Information System
IESBA	International Ethics Standard Board of Accountants
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standard of Supreme Audit Institutions
MUSE	Mfumo wa Uhasibu Serikalini
NSC	National Sports Council
PSSSF	Public Service Social Security Fund
SDF	Social Development Fund
TZS	Tanzanian Shillings
URT	United Republic of Tanzania

## 1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chairperson of the Executive Committee,  
National Sports Council,  
P.O. Box 20116,  
DAR ES SALAAM.

### 1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

#### Unqualified Opinion

I have audited the financial statements of National Sports Council, which comprise the statement of financial position as at 30 June 2022, and the statement of financial performance, statement of changes in net assets and cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of National Sports Council as at 30 June 2022, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348.



#### Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of National Sports Council in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the National Board of Accountants and Auditors (NBAA) Code of Ethics, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. I have determined that there are no key audit matters to communicate in my report.

#### Other Information

Management is responsible for the other information. The other information comprises the statement of those charged with governance, statement of management responsibility and declaration by the head of finance but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

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

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

If, based on the work I have performed on the other information that I obtained prior to the date of this audit report, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

#### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS and for such internal control as management determines 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, management is 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 has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

#### **Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an audit report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs 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 on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for

- one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control;
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
  - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my audit report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the entity to cease to continue as a going concern; and
  - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are, therefore, the key audit matters. I describe these matters in my audit report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest of such communication.

In addition, Section 10 (2) of the Public Audit Act, Cap 418 requires me to satisfy myself that the accounts have been prepared in accordance with the appropriate accounting standards.

Further, Section 48(3) of the Public Procurement Act, 2011 requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

## 1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

### 1.2.1 Compliance with the Public Procurement laws

**Subject matter: Compliance audit on procurement of works, goods and services**

I performed a compliance audit on procurement of works, goods and services in the National Sports Council for the financial year 2021/22 as per the Public Procurement laws.

#### **Conclusion**

Based on the audit work performed, I state that procurement of goods, works and services of National Sports Council is generally in compliance with the requirements of the Public Procurement laws in Tanzania.

### 1.2.2 Compliance with the Budget Act and other Budget Guidelines

**Subject matter: Budget formulation and execution**

I performed a compliance audit on budget formulation and execution in the National Sports Council for the financial year 2021/22 as per the Budget Act and other Budget Guidelines.

#### **Conclusion**

Based on the audit work performed, I state that Budget formulation and execution of National Sports Council is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.



A handwritten signature in black ink, appearing to read 'Charles E. Kichere', is written over a horizontal line.

Charles E. Kichere  
Controller and Auditor General,  
Dodoma, United Republic of Tanzania.  
February 2023





NATIONAL SPORTS COUNCIL (NSC)  
REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2022

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## 2.0 Financial statement and report with those charged with governance

The Executive Committee presents their report together with the audited financial statements for the year ended 30 June 2022 which disclose the state of affairs of the National Sports Council. The report has been prepared in accordance with Tanzania Financial Reporting Standard (TFRS) No. 1.

### 2.1 ESTABLISHMENT

National Sports Council was established under the National Sports Council of Tanzania Act No. 12 of 27 April 1967 and as amended by Act No. 6 of 1971.

### 2.2 VISION

National Sports Council aspires to stimulate and lead Tanzanians towards increased participation in sports, to the extent of their interests and abilities, and contribute to achieve sports excellence as well as national development.

### 2.3 MISSION

To assume the responsibilities for ensuring the provision of a quality and innovative sports delivery system for enhanced performance, by improving sports management and development processes.

### 2.4 CORE VALUES

- **Ethic** - Established system of moral principles and tactics in the organization.
- **Excellence in performance** - Organizational performance management that results in Delivery of ever-improving value to customers and stakeholders which contributing to improvement of overall of organizational effectiveness.
- **Character and Education** - Implementing the system of relationship between physical education and knowledge, values and skills necessary for success in life.
- **Teamwork** - The application of collective efforts to be undertaken by each member for the achievement of organizational objectives.
- **Dedication and commitment** - The high-level of fulfilling obligation of the organization.
- **Respect** - The total or inclusive consideration of each client in an organization.
- **Encourage** - The Application of highly prized virtue in an organization to encourage all sport stakeholders.
- **Community and Solidarity** - The establishment of unite sense in an organization and its client.

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- **Transparency** - The openness of goals and policies the organization to beneficiaries.
- **Fairness** - The culture of equality in the organization system.
- **Funny and Joy** - Embracing the values that drive innovation, build a restless spirit to do more of everybody in the organization.

## 2.5 PRINCIPAL ACTIVITIES

The principal activities of the Council as stipulated in Section 4 of the National Sports Council Act of 1967 are:

- a) To develop, promote and control all forms of sports on a national basis in conjunction with voluntary amateur sports organizations or associations by providing:-
  - (i) Training;
  - (ii) Grants-in-aid to national associations or organizations;
  - (iii) Stadia, playing fields and other facilities;
  - (iv) Sports equipment and other sports items as may be for the accelerated development of sports;
- b) To encourage and facilitate co-operation among various National associations.
- c) To approve international and National sports competitions and festivals organized by national and other associations;
- d) To organize, in consultation with the national associations, national, international and other sports competitions and festivals as a means of exchanging experience and fostering friendly relations with other nations;
- e) To stimulate general interest in all sports by their organization at all levels; and
- f) To plan a general policy of sports promotion.

## 2.6 UPDATE ON MAIN ACTIVITIES DURING THE YEAR

- a) 10 sports associations and federations were supported to participate into international sports competitions;
- b) Tanzanite women sports festival was coordinated in September 2021;
- c) Taifa cup competitions were coordinated and supported in December 2021;
- d) 120 National associations and federation leaders participated in the annual general meeting;

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- e) Preparations for two school games (UMISETA and UMITASHUMTA) were finalized towards the end of financial year 2021/22 ready for take off early 2022/23;
- f) 60 teachers were trained in Mara region;
- g) 10 elections for Associations & Federations Sports leaders were supervised; and
- h) Africa Amputee Football games were organized and supervised in November 2021.

## 2.7 COMPOSITION OF THE EXECUTIVE COMMITTEE

The Executive Committee is headed by the Chairperson. The Chairperson of the committee is appointed by the President and the rest of the Council members are appointed by the Minister for Information, Culture, Art and Sports.

The Executive Committee takes overall responsibility for the Organization, including responsibility for identifying key risk areas, considering significant financial matters, and reviewing the performance of Organization plans and budgets. The Council is also responsible for ensuring that a comprehensive system of internal control policies and procedures is operative, and that the Organization complies with sound corporate governance principles.

After the expiry of the 14 Council on 7 February 2021, the minister responsible for sports nominated and inaugurated the 15<sup>th</sup> Council which made the composition of the Executive Committee on 29 March 2022.

The Executive Committee is required to meet at least four (4) times a year. Since the inauguration of the 15<sup>th</sup> Council was in March 2022, the council met twice (2) for the following activities”

- a) Selection of the Vice Chairman Prof. MkumbukwaMtambo.
- b) Sub-committees were formed to assist activities and discussions of the Council.

These committees are:

- Finance and Planning Committee
- Audit Committee
- Technical Committee

During these two meetings the following matters were received and discussed by the Council.

- a) Receiving a report on the implementation of the 2021/22 annual plans;
- b) The budget and planned activities for the year 2022/23 were presented by the management to the Council for discussion and giving directives;

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- c) Receiving a report on the sports development fund which was legally formatted to receive 5% of sports betting fee;
- d) To review the guidelines (document) which explains the certifier to be used in supporting National teams using the sports development fund (SDF); and
- e) Discussion on the status of implementations of the directives which was given by the Minister when the 15<sup>th</sup> Council was inaugurated.

**Table 1: Members of the Executive Committee**

S/N	Name	Age	Position	Qualification	Appointment Date	Nationality
1.	Leodegar Tenga	65	Chairman	BSC Mech Eng., MBA	29/03/2022 - 28/03/2025	Tanzanian
2.	Neema Y. Msitha	37	Acting Secretary	MA. Education	29/03/2022 - 28/03/2025	Tanzanian
3.	Beatrice Singano	45	Member	MBA	29/03/2022 - 28/03/2025	Tanzanian
4.	Ameir Mohamed Makame	44	Member	BEd. PE, Sports and culture, Mphil. In comparativa and International Education	29/03/2022 - 28/03/2025	Tanzanian
5.	Tuma Dandi	48	Member	BA in MASSCOM	29/03/2022 - 28/03/2025	Tanzanian
6.	Ally Tembele Mayay	47	Member	BBA. And Marketing	29/03/2022 - 28/03/2025	Tanzanian
7.	Maulid Mtulia	36	Member	Bachelor of Art in Human Resource Management	29/03/2022 - 28/03/2025	Tanzanian
8.	Prof. Mkumbukwa Madundo Mtambo	62	Member	Phd. Veterinary Medicine.	29/03/2022 - 28/03/2025	Tanzanian
9.	Dennis Simba	44	Member	Business Administration	29/03/2022 - 28/03/2025	Tanzanian
10.	Yusuph Singo Omari	48	Member	MA. Education	29/03/2022 - 28/03/2025	Tanzanian
11.	Devatha Marwa	54	Member	Bed, MA.Ed, PhD. Physical Education and Sports	29/03/2022- 28/03/2025	

In order to ensure a high standard of corporate governance, the Council formed three (3) sub-committees performing specific duties that complement each other with the aim of realizing the intended council's objectives. Below are the sub-committees which executed the under-mentioned duties and their composition:

#### Finance and Planning

The objectives of the Finance and Planning Committee are to ensure that the Committee provides relevant and quality management strategies and ascribes to economy, efficiency and

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efficacy in mobilization of Council's resources. The Committee reports to the Executive Committee. The following are names of members who served in the Council's Finance and Planning Committee during the financial year ending on the 30 June 2025.

**Table 2: Members of Finance and Planning Committee**

S/N	Name	Position	Age	Qualification	Date Appointed	Nationality
1.	Prof. Mkumbukwa Madundo Mtambo	Chairperson	62	Phd. Veterinary Medicine.	20/04/2022	Tanzanian
2.	Oscar Zablon	Secretary	55	PGDA	20/04/2022	Tanzanian
3.	Mr. Yusuph Singo Omari	Member	48	MA. Education	20/04/2022	Tanzanian
4.	Ally Tembele Mayay	Member	47	BBA. Marketing	20/04/2022	Tanzanian

The Finance and Planning did not meet during the year 2021/22 because was formed almost in the end of the financial year.

**Table 3: Members of Techical Committee**

S/N	Name	Position	Age	Qualification	Date of Appointment	Nationality
1	Ally Tembele Mayay	Chairperson	47	BBA. Marketing	20/04/2022	Tanzanian
2	Halima Bushiri	Secretary	48	MA. Education	20/04/2022	Tanzanian
3	Mr. Yusuph Singo Omari	Member	48	MA. Education	20/04/2022	Tanzanian
4	Tuma Dandi	Member	48	BA in MASSCOM	20/04/2022	Tanzanian
5	Ameir Mohamed Makame	Member	44	BEd. PE, Sports and Culture, Mphil. In Comparative and International Education	20/04/2022	Tanzanian

The Technical Committee reports to the Executive Committee, during the year 2021/22, the subcommittee met once and reviewed the directives on the criteria for National teams support from SDF fund.

#### **Audit Committee**

Audit committee was given the responsibility to ensure that, the council has sufficient internal controls over use of the council's resources. The members of this Committee, who served the Council, were as follows:

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**Table 4: Members of Audit Committee**

S/N	Name	Position	Age	Qualification	Date Of Appointment	Nationality
1.	Not yet nominated	Chairperson	-	-	-	-
2.	George O. Francis	Secretary	45	Msc. Accounting and Finance	20/04/2022	Tanzanian
3.	Ms. Beatrice Singano	Member	45	Masters of Business Administration	20/04/2022	Tanzanian
4.	Tuma Dandi	Member	48	BA in MASSCOM	20/04/2022	Tanzania
5.	Ameir Mohamed Makame	Member	44	BEd. PE, Sports and Culture, Mphil. In Comparative and International Education	20/04/2022	Tanzanian

The Audit Committee reports to the Executive Committee. The Audit Committee did not meet during the year 2021/22 because it was elected in the last quarter of the year.

## 2.8 CORPORATE GOVERNANCE

National Sports Council is committed to the highest standards of corporate governance. Its governance structure is flexible enough to adopt changes in the internal and external environment and the Council strives to regularly review its processes, rules and regulations and structure with a view to ensuring the best performance of the Council and overall management of its operations. The Council adheres to global standards and practices of good corporate governance. The Council has established and maintains an internal audit unit, tender board, and procurement management unit.

## 2.9 MANAGEMENT

The day-to-day Management of National Sports Council is under the Executive Secretary who is assisted by a Management Team composed of units and departments.

### Executive Secretary

- Internal Audit;
- Procurement Management Unit;
- ICT Unit;
- Sports Development Division;
- Registration Of Sports Clubs, Federation/Association Unit;
- Corporate Services Division; and
- Legal unit.

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**Sports Development Division**

- Sports Support Service Section; and
- Sports Supervision Section.

**Registration of Sports Clubs, Federation/Association Unit**

- Registration of Sports Clubs and Association Section.

**Corporate Services Division**

- Administration & Human Resources Management Section;
- Finance & Accounts Section; and
- Planning and Marketing Section.

**2.10 INTERNATIONAL AND LOCAL RELATIONS**

During the year 2021/22 the NSC continued to maintain its relationship with various stakeholders including, the general public, local and international organizations.

**2.11 FUTURE DEVELOPMENT PLANS**

The Council is planning to develop a sports centre where, apart from office buildings, indoor and outdoor sports activities for children, youth, women, people with disabilities and the aged will be accommodated. At present the Council is in the process of seeking a land in Dodoma for that purpose.

**2.12 RESULTS FOR THE YEAR**

During the year ended 30 June 2022, the Council recorded a surplus of TZS 271,176,223 (30 June 2021: TZS 254,679,172).

The Management continues to strive to increase revenue collection by reviewing the NSC Act in order to give the Council legal powers to increase revenue base and reduce dependency on Government Subvention. Apart from Government subvention, during the year 2021/22 NSC collected TZS 491,834,506 from other sources of funds as compared to the year 2020/21 where it collected TZS 351,780,252. The increase was contributed by the awareness of the new National Sports Council Regulations created by increased good ties between NSC and the stakeholders.

**2.13 RISK MANAGEMENT AND INTERNAL CONTROL**

The Executive committee accepts final responsibility for the risk management and internal control systems of National Sports Council. It is the responsibility of management to ensure that

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adequate internal financial and operational control systems are developed and maintained on an ongoing basis in order to provide reasonable assurance regarding:

- Effectiveness and efficiency of operations;
- Safeguarding of NSC`s assets;
- Compliance with applicable laws and regulations;
- Reliability of accounting records;
- Operational sustainability under normal as well as adverse conditions; and
- Responsible behaviours towards all stakeholders.

National Sports Council system is designed to provide the Council with reasonable assurance that the procedures in place are operating effectively.

#### **2.14 SOLVENCY**

The chairman of the council on behalf of the National Sports Council, confirms that applicable accounting standards have been observed and that the Financial Statements have been prepared on going concern basis. The management has reasonable expectation that the National Sport Council has adequate resources to continue its operational existency for foreseeable future.

#### **2.15 RELATED PARTY TRANSACTIONS**

Details of transactions with related parties are disclosed in Note 5(k)of the financial statements.

#### **2.16 EMPLOYEE WELFARE**

##### **Management and Employee`s Relationship**

##### **(i) Relationship**

There were continued good relations between employees and management for the year 2021/22. There were no unresolved complaints received by management from the employees during the year.

##### **(ii) Employment**

The Council gives equal access to employment opportunities and ensures that a person is appointed to any given position free from discrimination of any kind. The Council has 23 employees: 9 females and 14 males, there were no changes compared to last year 2020/21.



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**Medical Assistance**

All members of staff with a maximum number of four beneficiaries (dependants) for each employee were availed medical insurance guaranteed by NSC. Currently these services are provided by National Health Insurance Fund.

**(iii) Employees Benefit Plans**

During the financial year 2021/22, the employee pension benefit is TZS 22,283,350 (2020/21: TZS 18,346,150) as contributions to publicly administered pension plans (i.e. Public Service Social Security Fund (PSSSF) on mandatory basis which qualifies to be a defined contribution plan.

**(iv) Persons with Disabilities**

It remains the Council's policy to accept disabled persons for employment for those vacancies that they are able to fill. In the event of members of staff becoming disabled, every effort is made to ensure that their employment with the Council continues and appropriate training is arranged. It is the Council's policy that training, career development and promotion of disabled persons is identical to that of other employees.

**(v) Training Facilities**

When presenting its annual budget for the year 2021/22, NSC put aside TZS 13,650,600 (2020/21: TZS 33,729,800) as tuition fees for staff in order to improve employee's technical skills and hence effectiveness. These training programs have been and are continually being developed to ensure employees are adequately trained at all levels. All employees have some form of annual training to upgrade skills and enhance development.

**2.17 GENDER BALANCE**

The NSC recognizes gender balance matters. Recruitment and promotion processes provide for equal opportunity to both men and women. The Council constitutes both men and women. As at 30 June 2022 NSC had the following distribution of employees by gender:

Gender	2021/22	2020/21
Male	14	14
Female	<u>9</u>	<u>9</u>
Total	<u>23</u>	<u>23</u>

## NATIONAL SPORTS COUNCIL (NSC)

### 2.18 HIV/AIDS POLICY

The Council recognizes the seriousness of the HIV/AIDS epidemic and its negative impact on the capacity to realize National Sports Council vision and objectives. The Council has adopted HIV/AIDS policy, which aims at raising HIV/AIDS awareness to its employees.

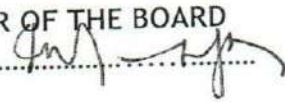
### 2.19 POLITICAL AND CHARITABLE DONATIONS

The Council did not make contribution to any Political Party during the year under review. The National Sports Council only provided support of TZS 17,813,201(2020/21 TZS 8,967,680) to National Sports Associations by way of providing funds to them, training kits or assisting to cover election expenses and supervision of sports events.

### 2.20 AUDITORS

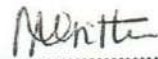
The Controller and Auditor General is the Statutory Auditor of the National Sports Council by virtue of Article 143 of the Constitution of the United Republic of Tanzania (URT) and as amplified in Section 32(4) of the Public Audit Act, Cap 418. However, in accordance with Section 33(1) of the same Act, M/s Global Finance and Business Solutions was authorized to carry out audit of the National Sports Council on behalf of the Controller and Auditor General for the financial statements of the year ended 30 June 2022.

BY ORDER OF THE BOARD

  
.....  
Leodegar C. Tenga

Chairperson of the Council

Date 06/02/2023

  
.....

Neema Y. Msitha

Executive Secretary

Date 6/2/2023

3.0 STATEMENT OF RESPONSIBILITIES BY THOSE CHARGED WITH GOVERNANCE

As required under Section 15(1) of the Public Corporation's Act (amendment) 1992, the Executive committee is responsible for the preparation and fair presentation of the financial statements, comprising the statement of financial position at 30 June 2022, and the statement of financial performance, the statement of changes in net assets and cash flowstatement for the year then ended, statement of comparison of budget and actual amounts and the notes to the financial statements, which include a summary of significant accounting policies and other explanatory notes, in accordance with International Public Sector Accounting Standards and in the manner required by the required under Section 8 of the National Sports Council of Tanzania Act No. 12 of 1967, as amended by Act No. 6 of 1971.

The Executive Committee confirms that suitable accounting policies have been used and applied consistently, reasonably, and prudent judgments and estimates have been made in the preparation of financial statements for the year ended 30 June 2022. The Board also confirms that applicable International Public Sector Accounting Standards (IPSAS) have been followed and that the financial statements have been prepared ongoing-concern basis. Executive committee is also responsible to; designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

The Executive committee Members/ Permanent Secretary for ministry of Culture, Art and Sport have made an assessment of the council's ability to continue as a going concern and have no reason to believe the council will not be a going concern in the financial year ahead.


Approval of the Financial Statements

The financial statements of the Council, as indicated above, were approved by the Executive Committee on 29 September 2022 and are signed by:



.....  
Leodegar C. Tenga  
Chairperson of the Board

Date ..... 06/02/2023



.....  
Neema Y. Msitha  
Executive Secretary

Date ..... 6/2/2023

NATIONAL SPORTS COUNCIL (NSC)

4.0 DECLARATION OF HEAD OF FINANCE OF NATIONAL SPORTS COUNCIL

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 Statement of 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 Management to discharge the responsibility of preparing financial Statements of an entity showing the true and fair view of the entity in accordance with international accounting standards and statutory reporting requirements. Full legal responsibility for financial statements rests with the Executive committees under Council Members' Responsibility statement on an earlier page.

I, CPA, Alinanuswe E. F. Mwamundela, being the Accountant of the Council hereby acknowledge my responsibility of ensuring that Financial Statements for the year ended 30 June 2022 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 position of National Sports Council as on that date and they have been prepared based on properly maintained financial records.

Signed by.....

Position: Accountant

NBAA Membership No.: GA 5755

Date: 06/02/2023

5.0 FINANCIAL STATEMENTS

5.1 STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	NOTE	2021/22 TZS	2020/21 TZS
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	7	738,665,059	211,751,335
Trade and Other Receivables	6	<u>209,337,007</u>	<u>132,965,512</u>
<b>TOTAL CURRENT ASSETS</b>		<b><u>948,002,066</u></b>	<b><u>344,716,847</u></b>
<b>NON CURRENT ASSETS</b>			
Property, Plant & Equipment	17(a)	214,337,000	76,931,309
Intangible Assets	17(b)	<u>9,012,500</u>	<u>10,300,000</u>
<b>TOTAL NON CURRENT ASSETS</b>		<b><u>223,349,500</u></b>	<b><u>87,231,309</u></b>
<b>TOTAL ASSETS</b>		<b><u>1,171,351,566</u></b>	<b><u>431,948,156</u></b>
<b>EQUITY AND LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables		76,592,046	<u>76,750,109</u>
SDF Fund deposit		<u>501,628,340</u>	=
<b>TOTAL LIABILITIES</b>		<b><u>578,220,386</u></b>	<b><u>76,750,109</u></b>
<b>NET ASSETS</b>		<b><u>593,131,180</u></b>	<b><u>355,198,047</u></b>
<b>NET ASSETS/EQUITY:</b>			
Capital Reserve	25	155,000	155,000
Accumulated Surplus		<u>592,976,180</u>	<u>355,043,047</u>
<b>TOTAL NET ASSET/EQUITY</b>		<b><u>593,131,180</u></b>	<b><u>355,198,047</u></b>



The accompanying notes are integral part of the financial statements which were authorized for issue and signed on behalf of the Executive Committee Members by:

*[Signature]*

Leodegar C. Tenga  
Chairman of the Council  
National Sports Council

Date... 06/02/2023

*[Signature]*

Neema Y. Msitha  
Executive Secretary  
National Sports Council

Date... 6/2/2023

5.2 STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 TZS	2020/21 TZS
<b>REVENUE</b>			
Revenue from non-exchange transactions:			
Government Subvention	9	855,827,675	704,716,000
Revenue Grant	10	31,086,000	500,000
Other Income	11	491,834,506	351,780,252
<b>Total Revenue</b>		<b><u>1,378,748,181</u></b>	<b><u>1,056,996,252</u></b>
<b>EXPENSES</b>			
Motor Vehicle Running Expenses	12	14,178,651	15,912,416
Staff Expenses	13	629,712,500	458,889,600
Travelling and Transport Expenses	16	204,236,882	77,788,783
Office and General Expenses	14	48,834,004	34,747,053
Audit Fees	15	23,474,000	15,840,000
Other Expenses	17(a)	126,320,359	179,950,301
Depreciation		60,815,562	19,188,927
<b>Total Expenses</b>		<b><u>1,107,571,958</u></b>	<b><u>802,317,080</u></b>
<b>SURPLUS FOR THE YEAR</b>		<b><u>271,176,223</u></b>	<b><u>254,679,172</u></b>



Notes form part of these financial statements.

5.3 STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2022

	Capital Reserve TZS	Accumulated Surplus/(Deficit) TZS	Total TZS
<b>Year ended 30 June 2021:</b>			
Balance as at 01 July 2020	155,000	100,363,875	100,518,875
Surplus During the Year	-	<u>254,679,172</u>	<u>254,679,172</u>
Balance as at 30 June 2021	<u>155,000</u>	<u>355,043,047</u>	<u>355,198,047</u>
<b>Year ended 30 June 2022:</b>			
Balance as at 01 July 2021	155,000	355,043,047	355,198,047
Net Transfer of Asset (Building)		(33,243,090)	(33,243,090)
Surplus During the Year	-	<u>271,176,223</u>	<u>271,176,223</u>
Balance as at 30 June 2022	<u>155,000</u>	<u>592,976,180</u>	<u>593,131,180</u>

Notes form part of these financial statements.



NATIONAL SPORTS COUNCIL (NSC)

5.4 CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

CASHFLOWS FROM OPERATING ACTIVITIES:	NOTES	2021/22 TZS	2020/21 TZS
<b>RECEIPTS</b>			
Government Grants	18	855,827,675	704,716,000
Sports Dev. Fund	36	1,694,044,784	-
Other Income	19	488,883,831	343,871,026
<b>Total</b>		<b>3,038,756,290</b>	<b>1,048,587,026</b>
<b>PAYMENTS</b>			
Motor vehicle Running expenses	20	14,084,256	15,258,448
Staff expenses	21	629,712,500	458,889,600
Office and General expenses	22	47,216,540	31,112,492
SDF Expenditures	36	1,123,581,086	-
Other expenses	23	123,032,859	170,926,744
Travelling and Transport expenses	24	204,236,882	73,117,100
Payment to Staff and Other Creditors	35	2,899,080	-
Loan to Staff and Other Debtors	34(a)	254,330,330	80,907,695
Muse Imprest Account	34(b)	5,000,000	-
Payment to suppliers	35	278,944	25,943,115
<b>Total</b>		<b>2,404,372,477</b>	<b>856,155,194</b>
<b>Net Cash Flow from Operating Activities</b>		<b>634,383,813</b>	<b>192,431,833</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES:</b>			
Acquisition of property & equipment	33	(107,470,088)	(3,356,656)
<b>Net Cash Flow used in Investing Activities</b>		<b>(107,470,088)</b>	<b>(3,356,656)</b>
Net Cash increase/(decrease) in Cash and Cash Equivalent		526,913,725	189,075,176
Cash and Cash Equivalent at the beginning of the year		211,751,335	22,676,158
<b>Cash and Cash Equivalent at the end of the year</b>	<b>7</b>	<b>738,665,059</b>	<b>211,751,335</b>



Notes form part of these financial statements.



NATIONAL SPORTS COUNCIL (NSC)

5.5 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2022

	Original Budget TZS	Adjustments TZS	Final Budget TZS	Actual Amounts TZS	Performance Difference TZS	% Variance	Ref Note 32
Revenue							
Government Subvention (OC)	422,289,000		422,289,000	390,617,325	(31,671,675)	(8%)	a
Government Subvention (PE)	1,004,635,748		1,004,635,748	465,210,350	(539,425,398)	(54%)	b
Other Income (Own Source)	300,000,000		300,000,000	488,883,831	188,883,831	63%	c
<b>Total Income</b>	<b>1,726,924,748</b>	<b>-</b>	<b>1,726,924,748</b>	<b>1,344,711,506</b>	<b>(382,213,242)</b>		
Expenses							
Salaries	1,004,635,748		1,004,635,748	465,073,350	(539,562,398)	(54%)	d
Other expenses	622,289,000		622,289,000	815,718,041	193,429,041	28%	e
Acquisition of Assets	100,000,000		100,000,000	107,470,088	7,470,088	7%	f
<b>Total Payments</b>	<b>1,726,924,748</b>	<b>-</b>	<b>1,726,924,748</b>	<b>1,388,261,479</b>	<b>(338,663,269)</b>		
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(43,549,974)</b>	<b>(43,549,974)</b>		



Notes form part of these financial statements.

## 6.0 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

### GENERAL INFORMATION

The National Sports Council of Tanzania (the "Council") was established by Government of Tanzania under the National Sports Council of Tanzania Act No.12 of 27 April 1967 and as amended by Act No.6 of 1971. The operational objectives of the council are to develop, promote, encourage, facilitate, supervise and control all forms of amature sports in the country both at national and international levels. The address of its registered office is:

National Sports Council,

P.O. Box 20116,

Dares Salaam.

### 1. BASIS OF PREPARATION

#### (a) Statement of compliance

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) and its interpretations adopted by International Public Sector Accounting Standards Board (IPSASB)

#### (b) Basis of preparation

The financial statements have been prepared on the historical cost basis except for the financial instruments at fair value through surplus or deficits measured at fair value. The Council's budget is prepared on cash basis.

The preparation of financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on as on-going basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

#### (c) Functional and presentation currency

These financial statements are presented in Tanzania Shillings (TZS) which is the Council's both functional and presentation currency. The rounding up of figures in the financial statements has been limited to the nearest shilling.



**2. GOING CONCERN**

The Council's accumulated surplus for 2021/22 is TZS 585,579,873 compared to accumulated Surplus of TZS 355,043,047 for the financial year 2020/21. As at 30 June 2022 current assets exceeded current liabilities by TZS 369,781,677 with current ratio of 1:64 which is below the ideal ratio of 2:1.

The Council is dependent upon subvention from the Government through the Ministry of Finance and Planning to pay for the personnel emoluments, to run sports development projects and other office operations. The Management continues to strive to increase revenue collection by reviewing the NSC Act in order to give the Council legal powers to increase revenue base and reduce dependency on Government Subvention, thus the financial statements have been prepared on the basis of accounting policies applicable to a going concern entity.

**3. NEW STANDARDS, AMENDMENTS, AND INTERPRETATIONS**

**INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS)**

No new standards issued that have effects on financial statements of the council for the year 2021/22, however there will be changes brought by IPSAS 41 in the next financial year.

**SIGNIFICANT ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied in all years presented, unless otherwise stated.



**a. Revenue recognition**

Revenue is recognized to the extent that it is probable that the service potential associated with the transaction/asset will flow to the entity and that the revenue can be measured reliably.

**i) Revenue from Non-exchange transactions**

Revenue from Non-Exchange Transactions (Transfers) are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange.

**ii) Grants/ Government subvention**

Revenue from Non-Exchange Transactions includes Government subventions and assistances received from the government and other donors. Grants are accounted for when there is a reasonable assurance that the grants will be received. Revenue recognition is based on an assessment of whether an asset or a liability has been created. For capital grants without conditions attached, revenue is recognized immediately in the statement of financial

performance. If conditions are attached, a liability is recognized as capital funds in the statement of financial position and is reduced and revenue recognized as the conditions are satisfied.

**b. Foreign currency translation**

The financial statements are presented in Tanzania Shillings (TZS), which is the Council's functional and presentation currency. Transactions in foreign currencies are initially recorded at the functional currency rate ruling at the date of transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the functional currency rate of exchange ruling at the date of the statement of financial position. All differences are taken to the statement of financial performance. Non-monetary items that measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the date of the initial transaction.

Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined.

**c. Cash & Cash Equivalents**

Cash and cash equivalents are short term highly liquid investments that are readily convertible to known amount of cash and which are subject to insignificant risk of changes in value. Cash and cash equivalents are carried in the Statement of Financial Position at face value. For the purpose of Statement of Cash flow, cash and cash equivalents comprise of cash in hand and deposit on call/specific short time without any encumbrances.

**d. Receivables**

Receivables are stated at their nominal value as reduced by appropriate allowances for estimated irrecoverable amounts. Allowances for irrecoverable amount are established when there is objective evidence that the Council will not be able to collect all amounts due according to the original terms of the receivable.

**e. Budget information**

The annual budget is prepared on the cash basis, that is, all planned costs and income are presented in a single statement to determine the needs of the entity.

As a result of the adoption of the cash basis for budgeting purposes, there are no basis, timing or entity differences that would require reconciliation between the actual comparable amounts and the amounts presented as a separate additional financial statement in the statement of comparison of budget and actual amounts.

f. Property, plant and equipment

Property and equipment are initially recorded at historical cost. Subsequently, the assets are measured at cost model. The assets are stated at historical cost/fair value excluding day to day servicing, less accumulated depreciation and accumulated impairment in value. Historical cost includes expenditure that is directly attributable to the acquisition of item. Additional costs are included in the assets carrying amount or recognized as a separate asset as appropriate only when it is probable that future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognized.

All other repairs and maintenance are charged to the income statement during the financial year in which they are incurred.

Assets are depreciated using straight line method to write off the cost of each asset over its estimated useful life at a given rate per annum.

Property and equipment acquired during the year are depreciated from the date when they are available for use and cease to be depreciated at earlier of the date that asset is classified as held for sale and the date that the asset is derecognized.

Assets are depreciated based on their projected economic life shown below:

Particular	Years
Buildings	75
Motor Vehicles	5
Office Furniture Fittings & Equipment	5
Electronic Equipment & Accessories	4



g. Employee Benefits

Short Term Benefits

Short-term benefits are monetary and non-monetary benefits as covered in employment contract and scheme of service. An expense is recognized as the entity benefits from services provided by employees.

Post -Employment Benefits

The NSC contributes to Public Service Social Security Fund (PSSSF) 15% of employees' gross emoluments each month. The NSC collects both contributions and remits to the Pension Funds every end of the month. The Pension Funds will bear the pension obligation of the staff after the members' retirement from active employment with NSC.

h. Impairment of assets

The Council recognizes an impairment loss for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash generating units). Assets that have an indefinite useful life are not subject to amortization and are tested annually for impairment and whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. Assets that are subject to amortization are tested for impairment whenever events in circumstances indicate that the carrying amount may not be recoverable.

f. Provisions

Provisions are recognized when the Council has a present legal obligation or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate of the amount can be made.

g. Intangible assets

Intangible assets are stated at cost less amortization. The council used cost model to value its intangible assets as at 30 June 2022. Intangible assets are amortized over their expected useful lives on the straight-line method at the rate of ~~12.5%~~ per annum.



j. Trade & Other Payables

The liabilities payables are carried at cost, which is measured at the fair or contractual value to be paid in respect of goods or services supplied to the Board, whether billed or not.

k. Related Party

Related parties comprise of key management personnel which include all directors and Board Members of the Council as follows:

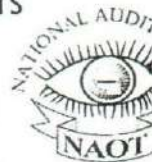
Related part transactions:

	2021/22	2020/21
4. RELATED PARTY TRANSACTION	<u>TZS</u>	<u>TZS</u>
Directors fees	21,740,000	24,987,500
Salaries for key personel	61,124,000	79,140,000
Staff housing and Utility allowances	<u>43,195,000</u>	<u>2,990,000</u>
TOTAL	<u>126,059,000</u>	<u>107,117,500</u>

I. Comparative figures

Due to the adoption of the International Public Sector Accounting Standards (IPSAS) for the time during the period from the previous financial reporting framework, comparative figures have been re-aligned to the new reporting framework presentation requirements.

	2021/22 TZS	2020/21 TZS
<b>NOTE 6: DEBTORS, DEPOSITS &amp; PREPAYMENTS</b>		
<b>TRADE &amp; OTHER RECEIVABLES</b>		
Staff Debtors- Loan	-	350,000
Staff Debtors Impairment	-	(350,000)
Staff Debtors- Imprest	29,113,070	31,500,520
MUSE Imprest Account	5,000,000	-
Head Office/ SDF/ MUSE	729,690	-
Min of Inf Culture Youth & Sports	114,172,800	14,172,800
Prepayments	55,492,430	80,094,395
Government Grants Receivable	-	2,368,780
Other Receivables	4,829,017	4,829,017
<b>TOTAL</b>	<b><u>209,337,007</u></b>	<b><u>132,965,512</u></b>
<b>NOTE 7: CASH AND CASH EQUIVALENTS</b>		
Head Office- Revenue A/c	(100,000)	-
Head Office- Expenditure A/c	30,353,524	5,308,158
MUSE- Expenditure A/c	42,668,776	-
Sport Dev. Fund- Revenue A/c	15,000	15,000
Sport Dev. Fund- Expenditure A/c	-	1,380,990
BOT Balances- H/Q transfers	24,811,469	148,499,172
BOT Balances- SDF transfers	70,452,592	56,548,015
*Sport Dev.Fund- Expenditure A/c	570,463,698	-
<b>Total</b>	<b><u>738,665,059</u></b>	<b><u>211,751,335</u></b>
*In 2021/22 amendments brought by Section 6A of the National Sports Council of Tanzania Act,Cap 49 established the Sport Deveopment Fund to support sports development within the country. The fund is made of 5% of sports betting tax and as at 30 June 2022 the balance of the fund stood at TZS 570,463,698.		
<b>NOTE 8(a) TRADE AND OTHER PAYABLES</b>		
Audit fees payable	23,474,000	15,840,000
Creditors/ Suppliers	17,788,057	18,067,001
Deposits	-	2,941,435
Staff Creditors	5,148,000	9,819,683
Tanzania Basket Federation (TBF)	26,307,761	26,307,761
Accrued charges	300,000	200,000
Stale Cheque	3,574,228	3,574,229
<b>Total</b>	<b><u>76,592,046</u></b>	<b><u>76,750,109</u></b>



NATIONAL SPORTS COUNCIL (NSC)

Note 8(b) SDF FUNDS Deposit Account 501,628,340 -

NOTE 9: GOVERNMENT SUBVENTION

The Council receives support from the government in the form of personnel emoluments and other charges. During the year the Council received total of TZS 855,827,675 where it received a total of TZS 465,210,350 as personnel emoluments and TZS 390,617,325 as other charges respectively

	2021/22	2020/21
	TZS	TZS
Government Subvention- O.C	390,617,325	350,000,000
Government Grants- Salaries	<u>465,210,350</u>	<u>354,716,000</u>
<b>TOTAL</b>	<b><u>855,827,675</u></b>	<b><u>704,716,000</u></b>

NOTE 10: REVENUE GRANTS

Revenue grant	31,086,000	500,000
<b>TOTAL</b>	<b><u>31,086,000</u></b>	<b><u>500,000</u></b>

\*Revenue Grant

These are assets i.e. Laptops, TVs, Water dispensers, Fridges, Printers, Woover cleaner, Sofa set, Coffee table and Book shelf given to the Council in a form of grant by the Ministry.

NOTE 11: OTHER INCOME

Annual Subscription Fee	22,225,000	25,392,000
Application form/ Election fee	22,275,000	5,225,000
Registration fee	29,690,000	15,885,000
Receipt from full Registration	50,000	640,000
Certificate fee	690,000	8,640,000
Collection from Agency	20,800,000	31,427,342
Constitution Amendment	0	50,000
Certified Copy fee	105,000	100,000
Verification of Register	0	50,000
Other Fees	5,730,000	315,000
Income from Donation	0	9,499,000
One percent (1%) on gate collection	15,701	30,596,523
Three percent (3%) on ticket	105,135,809	47,877,290
Miscellaneous Income	<u>285,117,996</u>	<u>176,083,097</u>
<b>TOTAL</b>	<b><u>491,834,506</u></b>	<b><u>351,780,252</u></b>



NOTE 12 MOTOR VEHICLE RUNNING EXPENSES

Repair and Maintenance	4,164,256	5,138,763
Petrol and Oils	100,000	3,045,968
Diesel	<u>9,914,395</u>	<u>7,727,685</u>
<b>TOTAL</b>	<b><u>14,178,651</u></b>	<b><u>15,912,416</u></b>

NOTE 13: STAFF EXPENSES



NATIONAL SPORTS COUNCIL (NSC)

Salaries	465,073,350	354,716,000
Wages	5,107,200	5,160,000
Travelling on Leave	8,072,050	4,070,800
Housing & Utility Allowances	43,195,000	2,990,000
Seminars & Training Expenses ( Staff)	4,300,000	33,729,800
Tuition Fees	5,100,000	1,000,000
Membership Allowance/Fee	150,000	225,000
Special Allowance	26,440,000	38,280,000
Honoraria	42,059,000	500,000
Uniforms	2,058,000	700,000
Entertainment Allowance	6,300,000	3,500,000
Subsistence Allowance	0	700,000
Disturbance Allowance	2,118,000	2,118,000
Moving expenses	4,739,900	0
Sitting Allowance	15,000,000	11,200,000
<b>TOTAL</b>	<b><u>629,712,500</u></b>	<b><u>458,889,600</u></b>

**NOTE 14: OFFICE AND GENERAL EXPENSES**

Telephone	0	654,000
Postages and Telegrams	350,000	223,900
Cleaning Expenses	8,757,500	4,095,000
Stationery/Office Consumables	12,921,185	10,286,092
Printing	0	2,993,300
Food & Beverage	23,575,919	10,100,600
Auditing Expenses	440,000	545,000
Repair and Maint. - Electronic equipments	548,400	680,000
Repair and Maintenance- Office	1,476,000	220,000
Office Utensils	0	170,000
General Expenses	765,000	3,044,561
Gifts and Prizes	0	1,734,600
<b>TOTAL</b>	<b><u>48,834,004</u></b>	<b><u>34,747,053</u></b>



**NOTE 15: OTHER EXPENSES**

Donations	17,813,201	8,967,680
Directors fee	21,740,000	24,987,500
Contribution to Consol. Fund	15,000,000	15,000,000
Executive Committee expenses	650,000	12,968,820
Other Committee expenses	0	8,690,000
Sports Training & Conference Expenses	2,278,500	930,000
Impairment Loss	0	1,913,557
Revaluation fee	0	1,980,000
Election Expenses	2,950,000	9,433,000
Bank Charges	6,305,020	1,008,080
Sports Development Services	491,525	54,626,724
Debtors impairment	0	350,000
Condolence	0	1,200,000
Extra Duty Allowance	40,800,000	33,245,000
Communication & Internet	9,904,613	3,149,940

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Subscription to Other Local/ International Institutions	0	1,500,000
Advertisement	450,000	0
Sports gear/ Supp & Training kits	3,450,000	0
Sports Facil Monitoring & valuation	1,200,000	0
Sporta festival	2,000,000	0
Amortization of Intangible Assets	1,287,500	0
<b>TOTAL</b>	<u>126,320,359</u>	<u>179,950,301</u>

NOTE  
16:

**TRAVELLING AND TRANSPORT EXPENSES**

	129,074,00	56,680,00
Per Diem- Domestic	0	0
		11,609,70
Ground Travel	18,429,200	0
Air Travel Ticket- Domestic	1,897,900	1,827,400
Air Travel Ticket- Abroad	37,632,932	0
Per Diem- Foreign	17,202,850	7,671,683
<b>TOTAL</b>	<u>204,236,882</u>	<u>77,788,783</u>



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17(a). PROPERTY, PLANT AND EQUIPMENT

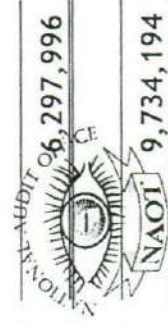
	MOTOR VEHICLES	FURNITURE FITTINGS & EQUIPMENT	ELECTRONIC EQUIPMENT & ACCESSORIES	BUILDING	TOTAL
<b>COSTS</b>					
At 1 July 2021	66,148,500	22,371,229	79,156,283	38,250,000	205,926,012
Additions	162,934,584	15,358,000	53,171,760	-	231,464,344
Transfers	-	-	-	(38,250,000)	(38,250,000)
At 30 June 2022	<u>229,083,084</u>	<u>37,729,229</u>	<u>132,328,043</u>	-	<u>399,140,356</u>
<b>DEPRECIATION</b>					
At 1 July 2021	54,220,541	16,073,233	53,694,020	5,006,909	128,994,703
Charge for the year	36,128,669	5,258,172	19,428,721	-	60,815,562
Transfers	-	-	-	(5,006,909)	(5,006,909)
At 30 JUNE 2022	<u>90,349,210</u>	<u>21,331,405</u>	<u>73,122,741</u>	-	<u>184,803,356</u>
<b>NET BOOK VALUE</b>					
At 30 JUNE 2022	<u>138,733,874</u>	<u>16,397,824</u>	<u>59,205,302</u>	-	<u>214,337,000</u>
At 30 June, 2021	<u>11,927,958</u>	<u>6,297,996</u>	<u>25,462,264</u>	<u>33,243,091</u>	<u>76,931,309</u>

During the period, there was a transfer of building, worth TZS 33,243,090 [Cost of TZS 38,250,000 and Accumulated depreciation of TZS 5,006,909]. The ownership was transferred to the Ministry of Information, Culture, Arts and Sports from NSC books of accounts. This happened after the NSC constructed a house in the Ministry plot and failed to acquire the title deed. This transfer was approved by Permanent Secretary Ministry of Information, Culture, Arts and Sports.



NATIONAL SPORTS COUNCIL (NSC)

	MOTOR VEHICLES	FURNITURE FITTINGS & EQUIPMENT	ELECTRONIC EQUIPMENT & ACCESSORIES	BUILDING	TOTAL
	TZS	TZS	TZS	TZS	TZS
<b>COSTS</b>					
At 1 July 2020	66,148,500	23,376,436	69,837,377	38,250,000	197,612,313
Additions	-	-	10,227,256	-	10,227,256
Impairment Loss	-	(1,005,207)	(908,350)	-	(1,913,557)
At 30 June 2021	<u>66,148,500</u>	<u>22,371,229</u>	<u>79,156,283</u>	<u>38,250,000</u>	<u>205,926,012</u>
<b>DEPRECIATION</b>					
At 1 July 2020	50,251,804	13,642,242	41,359,881	4,551,849	109,805,775
Charge for the year	3,968,737	2,430,991	12,334,139	455,060	19,188,927
At 30 June 2021	<u>54,220,541</u>	<u>16,073,233</u>	<u>53,694,020</u>	<u>5,006,909</u>	<u>128,994,702</u>
<b>NET BOOK VALUES</b>					
At 30 June 2021	<u>11,927,958</u>	<u>6,297,996</u>	<u>25,462,264</u>	<u>33,243,091</u>	<u>76,931,310</u>
At 30 June 2020	<u>15,896,696</u>	<u>9,734,194</u>	<u>28,477,496</u>	<u>33,698,151</u>	<u>87,806,537</u>



NATIONAL SPORTS COUNCIL (NSC)

NOTE 17(b)

INTANGIBLE ASSETS

Computer Software  
COSTS

TZS

At 01 July 2021

10,300,000

At 30 June 2022

10,300,000

AMORTIZATION

At 01 July 2021

-

Charge for the year

1,287,500

At 30 June 2022

1,287,500

NET BOOK VALUES

At 30 June 2022

9,012,500

INTANGIBLE ASSETS

Computer Software  
COSTS

TZS

At 01 July 2020

10,300,000

At 30 June 2021

10,300,000

AMORTIZATION

At 01 July 2020

-

Charge for the year

-

At 30 June 2021

-

NET BOOK VALUES

At 30 June 2021

10,300,000



NOTES SUPPORTING THE CASH FLOW STATEMENTS FOR THE YER ENDED 30 JUNE 2022

18. GOVERNMENT GRANTSSUBVENTION

Government Subvention- O.C

390,617,325

350,000,000

Government Grants- Salaries

465,210,350

354,716,000

TOTAL

855,827,675

704,716,000

19. OTHER INCOME

Annual Subscription Fee

22,225,000

21,297,000

Application form/ Election fee

22,275,000

5,225,000

Controller and Auditor General

AR/PA/NSC/2021/22

NATIONAL SPORTS COUNCIL (NSC)

Registration fee	29,690,000	15,885,000
Receipt from full Registration	50,000	640,000
Certificate fee	690,000	8,640,000
Collection from Agency	20,800,000	31,427,341
Constitution Amendment	-	50,000
Certified Copy fee	105,000	100,000
Verification of Register	-	50,000
Other Fees	5,730,000	315,000
Income from Donation	-	9,499,000
One percent (1%) on gate collection	15,701	30,596,523
Three percent (3%) on ticket	105,135,809	47,877,290
Miscellaneous Income	282,167,321	172,268,872
<b>TOTAL</b>	<b>488,883,831</b>	<b>343,871,026</b>

**20. MOTOR VEHICLE RUNNING EXPENSES**

Repair and Maintenance	4,164,256	5,138,763
Petrol and Oils	100,000	2,392,000
Diesel	9,820,000	7,727,685
<b>TOTAL</b>	<b>14,084,256</b>	<b>15,258,448</b>

**21. STAFF EXPENSES**

Salaries	465,073,350	354,716,000
Wages	5,107,200	5,160,000
Travelling on Leave	8,072,050	4,070,800
Staff Housing & Utility Allowances	43,195,000	2,990,000
Seminars & Training Expenses ( Staff)	4,300,000	33,729,800
Tuition Fees	5,100,000	1,000,000
Membership Allowance/Fee	150,000	225,000
Special Allowance	26,440,000	38,280,000
Honoraria	42,059,000	500,000
Uniforms	2,058,000	700,000
Entertainment Allowance	6,300,000	3,500,000
Subsistence Allowance	-	700,000
Disturbance Allowance	2,118,000	2,118,000
Moving expenses	4,739,900	-
Sitting Allowance	15,000,000	11,200,000
<b>TOTAL</b>	<b>629,712,500</b>	<b>458,889,600</b>



**22. OFFICE AND GENERAL EXPENSES**

Telephone	-	654,000
Postages and Telegrams	350,000	223,900
Cleaning Expenses	8,757,500	4,095,000
Stationery/ Office Consumables	11,928,730	10,286,092
Printing	-	2,993,300
Food & Beverage	23,575,919	10,100,600
Auditing Expenses	140,000	345,000
Repair and Maint- Electronic	548,400	680,000
General Expenses	439,991	-
Gifts & Prizes	-	1,734,600

NATIONAL SPORTS COUNCIL (NSC)

Repair and Maintenance-Office	1,476,000	-
<b>TOTAL</b>	<b>47,216,540</b>	<b>31,112,492</b>

**23. OTHER EXPENSES**

Donations	17,813,201	8,967,680
Directors fee	21,740,000	24,987,500
Contribution to Consolidated Fund	15,000,000	15,000,000
Executive Committee expenses	650,000	12,968,820
Other Committee expenses	-	8,690,000
Sports Training & Conference Expenses	2,278,500	930,000
Revaluation fee	-	1,980,000
Election Expenses	2,950,000	9,433,000
Bank Charges	6,305,020	1,008,080
Sports gear/ Supplies & Training kits	3,450,000	-
Sports Development Services	491,525	47,866,724
Condolence	-	1,200,000
Extra Duty Allowance	40,800,000	33,245,000
Communication & Internet	9,904,613	3,149,940
Subscription to Other Local	-	1,500,000
Sports Facilitators Monitoring & Evaluation	1,200,000	-
Advertisement	450,000	-
<b>TOTAL</b>	<b>123,032,859</b>	<b>170,926,744</b>



**24. TRAVELLING AND TRANSPORT EXPENSES**

Per Diem- Domestic	129,074,000	56,680,000
Ground Travel	18,429,200	11,609,700
Air Travel Ticket- Domestic	1,897,900	1,827,400
Air Travel Ticket- Abroad	37,632,932	-
Per Diem- Foreign	17,202,850	3,000,000
<b>TOTAL</b>	<b>204,236,882</b>	<b>73,117,100</b>

**25. CAPITAL RESERVE**

Capital reserve TZS 155,000 represents the amount of fund received from the Ministry for the set up and establishment of the Council.

**26. TAX STATUS OF THE COUNCIL**

Under the second schedule of the Income Tax Act, 2004 of the United Republic of Tanzania, the Council is exempted from paying corporate taxes on the excess of income over expenditures.

**27. CONTINGENT LIABILITY**

The Management confirms that is unaware of any contingent liability as at the date of this report. The Management also confirms that apart from normal payables like audit fees, there are no other contingent liabilities or commitments .

**28. SUBSEQUENT EVENTS**

At the date of signing the financial statements, the Management is not aware of any matter or circumstance arising since the date of the end of the reporting period, not otherwise dealt in these financial statements, which significantly affected the financial position of the Council and results of its operations.

**29. COMPARATIVE FIGURES**

No changes have been made to the comparative figures in the financial reports ended 30 June 2022.

**30. SPORT DEVELOPMENT FUND DEPOSIT (SDF Fund)**

The Fund was officially established in 2021/22 and approved by the Parliament to support the sports development within the country. Activities have been mentioned in Amendment of the National Sports Act. (CAP 49) Section 39 and 40. During the period NSC had TZS 501,628,340 deposit and TZS 570,463,698 fund balance in terms of cash, which has been included in the Financial Statements. As per above mentioned Act, this fund will be audited separately from the Council normal activities.

**31. PRIOR YEAR ADJUSTMENTS**

During the period we observed a prior year adjustment of TZS 38,250,000 which is the cost of fixed assets (building). The ownership was transferred to the Ministry of Information, Culture, Arts and Sports from NSC books of accounts. This happened after the NSC constructed a house in the Ministry plot and failed to acquire the title deed. This transfer was approved by Permanent Secretary Ministry of Information, Culture, Arts and Sports.

**32. ANALYSIS ON THE STATEMENT OF BUDGET AND ACTUAL AMOUNTS**

**32.1 RECONCILIATION OF ACTUAL AMOUNTS ON A COMPARABLE BASIS AND ACTUAL AMOUNTS IN THE FINANCIAL STATEMENT**

**ADD: OTHER INCOME ( NON CASH)**

Balance as per statement budget versus actual	A	(43,549,974)
Revenue Grant		31,086,000
Miscellaneous Income		2,954,550
Acquisition of PPE (Asset- Not Expense in Financial Statement)		107,470,088
		3,178,
Creditors Payments (Decrease Liability- reduction- (Not Expense in Financial Statement)		024
Debtors Payments (Increase Asset- Not Expense in Financial Statement)		<u>259,330,330</u>

B

Net Operating Income		<u>360,469,018</u>
<b>LESS: OTHER EXPENSES ( NON CASH)</b>		
Audit fees		23,474,000
Depreciation		60,815,561
Amortization of Intangible Assets		1,287,500
Office and General Expenses		1,715,734
Sports festival		2,000,000



TOTAL OTHER EXPENSES NON CASH	C	<u>89,292,795</u>
Surplus as per Statement of Financial Performance	A+B-C	<u>271,176,223</u>

**32.2 VARIANCE ANALYSIS ON THE STATEMENT OF BUDGET AND ACTUAL AMOUNTS**

The reasons behind the noted variances on the statement of comparison of the budget and actual amounts are explained as follows:

- a) The difference in OC is because less amount was received and spent;
- b) The difference in PE is because there was no approval of new employments;
- c) The difference in Other income is because more money was received from council's own source than the budget;
- d) The difference in salaries is because there were no new employments hence less expenditures;
- e) The difference in other expenses is because there were more expenses due to increase in council's own source income; and
- f) The difference in acquisition of assets is due to slightly changes due to costs of acquisition.

**33 (a). FIXED ASSETS PURCHASE-INCLUDING OPENING PREPAYMENT ASSETS**

S/N	ASSETS	QTY	AMOUNT	AMOUNT	PAID AMOUNT
1	Toyota Land Cruiser Prado TXL	1	162,934,584	162,934,584	82,934,584
2	Office Chairs	4	450,000	1,800,000	1,800,000
3	Office Tables	4	2,000,000	4,800,000	4,800,000
4	Coffee Table		919,220	919,220	919,220
5	Book Shelf (Hard Wood)		1,201,156	1,201,156	1,201,156
6	Sofa Set	1	3,569,624	3,569,624	3,569,624
7	Sofa Set	1	3,068,000	3,068,000	3,068,000
8	Dell Desktop Computer	1	2,358,230	2,358,230	2,358,230
9	Dell Desktop Computer	2	2,004,230	4,008,460	4,008,460
10	HP Printer	1	1,540,000	1,540,000	1,540,000
11	HP Printer	1	2,706,000	2,706,000	2,706,000
12	Camera and Other Comm. Equip	1	12,805,690	12,805,690	12,805,690
13	Camera and Other Comm. Equip	1	1,020,700	1,020,700	1,020,700
14	Camera and Other Comm. Equip	1	381,140	381,140	381,140
15	Camera and Other Comm. Equip	1	833,080	833,080	833,080
16	HP Laptop	1	5,200,000	5,200,000	5,200,000
17	HP Laptop	1	3,184,230	3,184,230	3,184,230
	HP Laptop	1	3,184,230	3,184,230	3,184,230
18	HP Laptop	1	4,290,000	4,290,000	4,290,000
19	Other Electronic Equipment	2	495,000	990,000	990,000
20	Other Electronic Equipment	2	850,000	1,700,000	1,700,000
21	Other Electronic Equipment	1	500,000	500,000	500,000
22	Television	2	4,235,000	8,470,000	8,470,000
				<u>231,464,344</u>	<u>187,470,088</u>

**33 (b). FIXED ASSETS PURCHASE- WITHOUT OPENING PREPAYMENT ASSETS**

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S/N	ASSETS	QTY	AMOUNT	AMOUNT	PAID AMOUNT
1	Motor Vehicle - Toyota Land Cruiser	1	162,934,584	162,934,584	82,934,584
2	Firewall - Computer & Other Electronic equipment	1	12,805,690	12,805,690	12,805,690
3	Lens EF 24 - 105 MM - Computer & Other Electronic equipment	1	1,020,700	1,020,700	-
4	Wireless Microphone - Computer & Other Electronic equipment	1	381,140	381,140	-
5	Voice recorder Tascam Digital - Computer & Other Electronic equipment	1	833,080	833,080	-
6	HP Laptop Specter - Computer & Other Electronic equipment	1	5,200,000	5,200,000	2,123,174
7	Dell Desktop Computer Optiplex - Computer & Other Electronic equipment	1	2,358,230	2,358,230	-
8	HP Laptop Pavilion - Computer & Other Electronic equipment	2	3,184,230	6,368,460	-
9	Dell Desktop Computer Optiplex - Computer & Other Electronic equipment	2	2,004,230	4,008,460	-
10	TV Samsung LG Smart - Computer & Other Electronic equipment	2	4,235,000	8,470,000	-
11	Water Dispenser - Computer & Other Electronic equipment	2	495,000	990,000	-
12	Fridge - Computer & Other Electronic equipment	2	850,000	1,700,000	-
13	HP Printer M428 DW - Computer & Other Electronic equipment	1	1,540,000	1,540,000	-
14	HP Printer M479 FDW	1	2,706,000	2,706,000	-



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S/N	ASSETS	QTY	AMOUNT	AMOUNT	PAID AMOUNT
15	Colored - Computer & Other Electronic equipment Woover Cleaner - Computer & Other Electronic equipment	1	500,000	500,000	-
16	HP Laptop Pavilion Convertible - Computer & Other Electronic equipment	1	4,290,000	4,290,000	-
17	Office Chair - Furniture & Fittings	4	450,000	1,800,000	-
18	Office Table - Furniture & Fittings	4	1,200,000	4,800,000	3,300,000
19	Sofa Set (2 + 3) - Furniture & Fittings	1	3,569,624	3,569,624	3,300,000
20	Sofa Set (3 +3 +1) - Furniture & Fittings	1	3,068,000	3,068,000	3,006,640
21	Coffee Table Glass - Furniture & Fittings	1	919,220	919,220	-
22	Book shelf Hard Wood - Furniture & Fittings	1	1,201,156	1,201,156	-
				231,464,344	107,470,088



34(a). STAFF AND OTHER DEBTORS PAYMENTS

S/N	NAME	2021/22 (TZS)	2020/21 (TZS)
1	Staff Debtors	98,837,900	813,300
2	Prepayments	55,492,430	80,094,395
3	Other Debtors	100,000,000	-
Total		254,330,330	80,907,695

34(b). STAFF AND OTHER DEBTORS PAYMENTS

S/N	NAME	2021/22 (TZS)	2020/21 (TZS)
1	MUSE - Imprest Account	5,000,000	-
Total		5,000,000	-

NATIONAL SPORTS COUNCIL (NSC)

35. PAYMENTS TO SUPPLIERS

	2021/22 TZS	2020/21 TZS
Staff Creditors	4,671,683	3,357,615
Audit Fees	15,840,000	16,200,000
Suppliers / Creditors	-	6,385,500
SDF Funds	(17,612,603)	-
<b>TOTAL</b>	<b><u>2,899,080</u></b>	<b><u>25,943,115</u></b>

36: SPORTS FUNDS DEVELOPMENT FUND

In 2021/22 amendments brought by Section 6A of the National Sports Council of Tanzania Act, Cap 49 established the Sport Development Fund to support sports development within the country. The fund is made of 5% of sports betting tax and as at 30 June 2022 the balance of the fund stood at TZS 570,463,698.

Amount received as sports dev.  
fund ( deposit account)

1,694,044,784.42

Less expenses during the period

(1,123,581,086.00)

Bank balance as at 30 June 2022

570,463,698.42

