



Factors That Influence Good Governance in The Tanzania Football Federation

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ABSTRACT

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Effective management of sports activities entail adherence to some key governance tenets by bodies that oversee sports activities at territorial level. Factors for good governance were investigated in this paper to determine their influence on governance practices in Tanzania Football Federation. A cross-sectional descriptive design was adopted to collect quantitative data from 35 TFF staffs at national office, two region offices (Dar es Salaam and Morogoro) and 4 district offices using a structured questionnaire. The findings show that there is high level of transparency and accountability, financial transparency and control, human resources competence, and policy implementation in daily activities of Tanzania Football Federation. The empirical findings and theoretical thinking of this study contribute to a better understanding of the good governance and its significance on administration and development of sports. the results will also help sports federations or associations, clubs, and other stakeholders in their attempt to develop sports industry

Introduction

Sports is an activity that has shown great economic, social and political developments over the last century. It has become one of the most important economic instruments that provide great benefits to the country's economy (Terekli & Çobanoğlu, 2018). Its impact on the economy and society is multi-dimensional. According to European Commission (2013) football events attract millions of viewers, hundreds of thousands of spectators, generate employment, secure inflow of foreign capital, generate players and athletes, and thus contribute significantly to the economic development of a country. Sponsorship and merchandising activity have also grown exponentially (Landa, 2017; Oliveira, 2019; Coelho, Amorim & de Almeida, 2019). Media interest in sport has risen to new highs and the recent emergence of social media

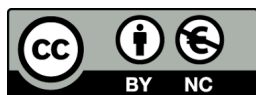
networks means sport is now subject to a greater and swifter level of scrutiny and public interest than ever before. Thus, public interest in sport has increased as well as financial stakes have risen. In this regard, there has been a growth in stakeholders' propensity at all levels to pursue legal claims. This requires sports bodies to adopt good governance practices in order to minimise inefficiencies and illegal activities in sports.

In recent years, the integrity of sport especially football has been subjected to substantial test which given the growth of sports betting, Match-fixing corruption and other criminal activities have arisen in different sports in various areas in the world including Tanzania (European Commission, [2013](#); Awami, [2019](#); Kapama, [2019](#); Philippou & Hines, [2021](#)). Such activities have highlighted the vulnerability of sport bodies into corrupt practices. Sporting bodies are no longer able to deal with the threat and challenges of sporting integrity. Geeraert ([2022](#)) argues that governance concerns three major issues: First is how an organisation develops strategic goals and direction. Second is how the board of the organisation monitors the performance of the organisation to ensure it achieves strategic goals. Third is how the board acts in the best interests of the members.

In sports, good governance is generally understood to imply the necessity to define clear roles, principles and responsibilities of sports bodies as well as an enforceable code of ethics (Thompson, Lachance, Parent & Hoye, [2022](#)). Andanje et al. ([2014](#)) declare that good governance is not all about rules and regulations but also an attitude in mind as well as an ethical culture of the organization and behaviours of the people involved. Furthermore, Geeraert and Eekeren ([2022](#)) posit that good governance has a general meaning that organization's policies and procedure are put in place to ensure organizational achievement of goals.

Similarly, good sport governance should include principles such as (a) the role of the governing body (b) structure, responsibilities and accountability (c) democracy, elections and appointments (d) transparency and communication (e) solidarity (Terekli & Çobanoğlu, [2018](#); Cifuentes-Faura, [2021](#); Thompson et al., [2022](#)). To guarantee good governance in sports, the roles and responsibilities of all participants should be clearly defined (Fahrner & Schüttoff, [2020](#)).

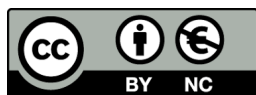
However, good governance depends on how transparent the roles and responsibilities have been defined, monitored and enforced by the sport bodies (European Olympic Committee, [2003](#); Sager & Gofen, [2022](#)). Therefore, for sport bodies to achieve good governance, it must demonstrate transparency, accountability, participation and responsibility with all stakeholders.



Musonye (2017) argues that there are various challenges facing sports organizations in guaranteeing and functioning effective governance in East Africa. Similarly, challenges facing East African countries including Tanzania are most of the leaders and personnel holding offices in different national sports federations and associations are not competent in the management and administration of sports (Njororai, 2019). Musonye (2017) ascertained that leadership in the sports federations in these countries, is open to any person provided that they are willing to serve and can win elections. Moreover, there are loop holes in international sports laws such as non-intervention of international sports association on local sports matters which corrupt elected managers take advantage of squandering financial resources and stay much longer in office than required. As a result, there is low level of financial control and transparency as well as abuse of power by removing honest and hard working personnel (Njororai, 2019).

Besides, there is no apparent coordination of functions among national sports federations or associations and other stakeholders including government sports agents. Based on this, Coakley (2008) suggests government intervention in sports management and administration. Likewise, policy enforcement and rule of law in improving sports governance need participation of all stakeholders in the management process. Gaus, Yunus, Karim & Sadia, (2019); Hudson, Hunter & Peckham, (2019) acknowledge that effective implementation of well-designed policy which aims to direct development of sports is essential for good governance of sports bodies (). However, it is disappointing to note that implementation of sports policy in Tanzania has not been realized (Musonye, 2017; Ungruhe & Schmidt, 2020). One of the poorest policy implementation is evidenced in treatment of Physical Education (PE) as an extracurricular activity instead of compulsory subject as policy warrants.

In Tanzania, disputes and quarrels is a common phenomenon in various sports federations or associations (Ungruhe & Schmidt, 2020). The common source of these disputes is often leadership positions and chance to control financial resources for own interest. Another challenge is low or absence of political will to effectively implement sport policy in the country rather than concentrating towards own personal gains without explicit strategies for institutional reforms anticipated for the advancement of sports. The cost of these quarrels and lack of will take in diversion of attention to the sports development agenda, corporate pull out their sponsorships, sanctions from world sports federations, legal fights in courts of law, and abandon of athletes (Andanje et al., 2014). This indicates that good governance yet to be comprehended. However, things have been changed to better since the present regime got into power as the federation have successfully envisioned two sports centres in Dar es Salaam and Tanga cities which are under construction (Personal communication, TFF secretary General). In that regard, this study is an attempt to investigate the status of good governance in TFF.



In Tanzania there are 49 registered sports federations as of June 2022 (Saria, [2022](#)). Despite existence of these organizations, sports development is still very low evidenced by poor performance of clubs and national teams in international sports competitions (Ungruhe & Schmidt, [2020](#)). Moreover, regardless of the vast importance of sports for economic and social prosperity, there is a gap in literature due to the fact that very few studies have been conducted in the Tanzanian context and none of them explicated the importance of good governance practices, and the link between good governance practices and current status of sports sector (Njororai, [2016](#); Njororai, [2019](#); Ungruhe & Schmidt, [2020](#)). This warrants for a study to explain for the phenomenon. Therefore, this study intends to assess the level of accountability of sports federations or associations' leaders, financial control, transparency, human resources competence, policy implementation and their impact on the current status of sports in Tanzania.

Corruption and forgery scandals show why sports organisations require special rules for their governance. In order to reduce the risk of other possible unethical behaviour, restoration of public trust, maintainance of autonomy, and good governance practices, there must be the centre of focus of sports federations and associations. FIFA and International Sports Organisation (ISO) have enforced the good governance in regional and national football federations. Hence, it is important to see whether the increased number of suggested governance principles have impacted on sport organisations' practices and performance. This study also investigates the extent TFF practices good governance principles and their influence on the good governance. The study analyses TFF transparency and accountability, financial transparency and control, human resources competence and policy implementation.

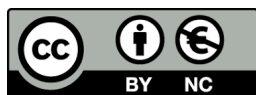
Literature Review

Theoretical Literature Review

A theory underpinning this research study is Principal-Agent theory. The theory is used to understand the relationships between agents and principals. In a strictly corporate sense, both governance literature and the professional environment draw on the theory of Agency to explain the interactions between shareholders (the principal) and corporation (the agent). Principal agency theory has been proven to be a powerful tool to analyze the relationships where actor or group of actors (the agents: the governance of the TFF) behave on behalf of another actor or set of actors (the principals: the member clubs, football fans, players) (Geeraert, [2017](#)).

Empirical Literature Review

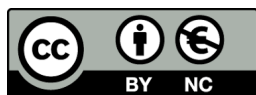
Good Governance



The International Social Security Association (ISSA) defines governance as the manner in which the vested authority uses its powers to achieve the institution's objectives, including its powers to design, implement and innovate the organization's policies, rules, systems and processes, and to engage and involve its stakeholders. Good governance would comprise of key principles including efficiency, accountability, predictability, effectiveness, good financial management and transparency (Ullah & Rahman, [2021](#)). Good governance implies that the exercise of the vested authority is accountable, transparent, predictable, participative and dynamic. Burson (2016) defines Corporate Governance as "the manner in which the power of a corporation is exercised in the stewardship of the corporation's total portfolio of assets and resources with the objective of maintaining and increasing shareholder value and satisfaction of other stakeholders in the context of its corporate mission"

Pieth ([2011](#)) argues that in recent times sports have been commercialized hence exposing governance failure in terms of forgery, bribery and corruption as well as being exposed to voracious and acquisitive ways of world capitalization. This leads to great doubting of the sport's self-governance (Maennig, [2017](#)). Additional debate and arguments have occurred which lead to more oversight and control all over the globe due to a lot of rules and norms which are transgressive and with lots of scandals (Geeraert, [2017](#)). Schenk ([2011](#)) and Mrkonjic ([2016](#)) say that reasonable questions have been asked by both civil society and general public in relation to the norms and procedures, compliance and sanctioning as well as how costs and benefits are distributed. Bruyninckx ([2017](#)) ascertains that the call for good governance have been made possible by large amount of autonomy, global dimensions and explicit linkages between sporting and other policy domains.

Geeraert ([2019](#)) suggests that good governance should take sporting industry to the next level of development and make it competitive. The vital issues such as social cultural values which are brought about as a result of sporting are negatively affected by the corruption scandals. Furthermore, Terekli and Çobanoğlu ([2018](#)) argue that sports federations need to take care of their respective sports in a transparent and responsible conduct. The argument has been supported by Bruyninckx ([2012](#)) who says that although sports associations have a legal system which dictate an internal compliance and sanctioning system, still they do not have any legislative forum where stakeholders are involved in decision making process. This makes Geeraert ([2017](#)) to argue that principles of good governance for sports must also include concepts such as participation and democratization. However, the higher degree of autonomy has allowed the world of sports to function according to its own priorities and this has led to repercussions for the internal democratic functioning of sport federation (Musonye, [2017](#)).



Policy Implementation

Researchers have proposed various policy implementation models (Khan & Khandaker, [2016](#); Geeraert, [2017](#); Signé, [2017](#); Hudson et al., [2019](#); Kenaphoom & Jandaeng, [2019](#); Diori, [2021](#)) which indicate the similar policy implementation criteria including necessary resources, environmental conditions, the organization doing the implementation and the individuals who are doing the real implementation (Bressers, Bressers & Larrue, [2016](#)). For effectual and resourceful implementation of the sports policies, there should be a well-prepared plan, regular measurement of the extent of attainment of the objectives, adequate required resources, assigning of the roles and responsibilities to different members and stakeholders involvement of ongoing monitoring the performance (McFadyen, Chai, Wyse et al., [2018](#)). The formulation of good governance policy must reflect its implementation (Sager & Gofen, [2022](#)) so that implementers can be in a position to understand which policies are applied to which operations and make sure all measures have been put in place to ensure success (Signé, [2017](#); Gaus et al., [2019](#)). Those charged with responsibility for implementing good governance policy and practices should adapt policy to suit the particular circumstances of the federation in terms of good governance (Diori, [2021](#)).

Likewise, Parent, Hoye, Taks, Naraine & Séguin ([2022](#)) posit that ethics can lead to good governance. It has been argued by Geeraert ([2022](#)) that ethics for good governance rest upon core principles: leader's moral character, ethical values implanted in the leader's vision which followers either embrace or decline, morality of the processes of social ethical choice, and action that leaders and followers take on together in order to pursue. Similarly, ethics that lead to good governance portrays a character of fairness and equal treatment (Thompson et al., [2022](#)). Ethically behaving governance creates an environment of fairness which will be growing and people who will be aware of the significance of team work and magnitude of having good relations (Geeraert & Eekeren, [2022](#)). Good governance in sports can be enhanced by creating conference and communication systems on which different stakeholders can present and discuss signals of corruptions, match fixing and other fraudulent ways in sports affairs (Parent et al., [2022](#)). This practice would enhance achievements of the organization intended goals and minimization of corruption (Geeraert, [2019](#)).

Human Resource Competence

A competent leader embraces the expertise (Teodora, [2020](#)). Individuals with professional expertise are generally self-motivated in doing what they are mandated to do in an organization and steer the achievement of the organization goals (Duclos-Bastías, Giakoni-Ramírez, Parra-Camacho et al., [2021](#)). The study by Keiper, Sieszputowski, Morgan & Mackey ([2019](#)) indicates that there is a need for professional competencies and ethics so that to increase the general performance of organizations in



terms of being accountable as this would help reduce the global crisis associated with sport industry. A competent employee possesses knowledge, experience and skills which help them to perform their duties and responsibilities (Duclos-Bastías et al., [2021](#)). Fahrner and Schüttoff ([2020](#)) added that a competent employee must be able to increase effectiveness their undertakings through the use of knowledge, skills and their capabilities. According to Al Hilali, Al Mughairi, Kian and Karim ([2020](#)), an employee is said to be competent when possess such characteristics as highly motivated, having self-concept, and possessing relevant knowledge and skills. Also, competence means possession of leadership qualities and having personal attributes which are desirable and objective as well as being an ethical leader (Teodora, [2020](#)).

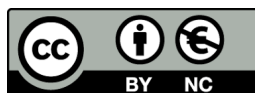
Financial control and transparence

The attainment of the main goals of the financial transparency and control requires management to implement the various aspects of financial controls and involvement of stakeholders in budgeting as well as expenditure processes (Urdaneta, et al, [2021](#)). This is a good indicator of good governance in the organization (Gahee, [2019](#)). A financial control system requires to be integrated to the various activities and actions which must be carried out continuously in accordance to the established plan (Philippou & Hines, [2021](#)). A well integrated and organized financial control system supports the reduction of risk in relation to fraud (Galariotis, Maduro & Queiro, [2019](#)). Gahee ([2019](#)) argues that a poor financial control system is related to the risk of having corruption in an organization. In order to obtain consistent and reliable good governance in sport federations, there is a need to have a well-defined financial control frameworks which govern how financial management systems are to be carried out.

Generally, the reviewed literatures are mostly from outside Tanzania. This limits empirical literature which show how important the study is in Tanzanian context. This means that there is a research gap in which this study fills by providing the information about the extent to which TFF is practicing good governance principles and its influence on good governance in football industry of Tanzania.

Method

Based on the nature of this study, positivists' philosophy is used. It is a philosophy of the quantitative approach (Pham, [2018](#)). Therefore, in the lenses of good governance, the football federations and associations were assessed by applying scientific principles of quantitative research. The cross-sectional descriptive design has been used because data were captured at one point in time due to time and resources constraint(Kothari, [2009](#)). Moreover, descriptive design is selected so as to describe level of good governance in sports bodies and their link to the existing status of football performance.

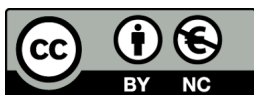


The target population of this study was all officials of national, regional and district football federations and or associations. All leaders at the national level, two districts namely Kinondoni and Temeke at Dar es Salaam region, and two districts namely Morogoro ubarn and Mvomero at Morogoro region were used. The total sample size of 45 leaders/officials were selected. Dar es Salaam region has been chosen due to the vast football activities, the city serves as home for four football teams participating in premier league and several in first division. Likewise, Morogoro has been taken due to considerable football activities and it is home for a famous premier league club namely Mtibwa football club. The sample size selected was calculated using Yamane formula. The formula was adopted because it provides accurate sample size. The formula expressed as: $n = \frac{N}{1 + N(e)^2}$ Where n = sample size, N = population size of all stakeholders with certain characteristics, e = precision factor coefficient (5%). The sample size obtained was 35.

The sample random sampling technique was applied to all levels (i.e. national, regional, and district) in which (5) five participants were selected by using lottery sampling technique. This distribution was obtained by dividing sample size with seven (i.e. national level, 2 regions and 4 districts) study areas ($35/7=5$). The sampling procedures started with preparation of pieces of paper equivalent to number of leaders. Then, five papers were marked using number 1-5. After that, all pieces of paper were folded, mixed thoroughly and poured on the table. Every leader was requested to pick one piece of paper. Those who picked marked papers were automatically chosen for structured interview using a questionnaire.

Primary quantitative data were collected using questionnaire which was administered by the researcher and research assistant. The questionnaire was used for gathering data regarding to demographic characteristic such as age, gender, skills, knowledge, education level, work experiences. Moreover, the questionnaire was used to collect data relating to accountability of football federation and associations, financial control and transparency, human resource competence and policy implementation. Secondary data were taken from various documents such as sport policy, football reports, scholarly books, and journal articles.

Data collected through structured questionnaires were coded and analysed by using both descriptive and inferential statistics. The descriptive statistics employs measures of central tendency such as mean, standard deviation and range while inferential statistics uses logistic binary regression analysis model. This model is applied due to the fact that the dependent variable 'status of good governance has two responses (1= bad status or 0= not bad status). The independent variables of this study are measured by five-point Likert scale (i.e. 1= Strongly Disagree, 2= Disagree, 3= neither Disagree no Agree (Neutral), 4= Agree, 5= Strongly Agree). The construct



financial transparency and control have 14 categorical items, construct transparency and accountability have 13 items, construct human resource competence has 10 items, and policy has 5 items. To create a single variable that measures the construct transparency and accountability, mean values of 12 items for all subjects were computed. Then, mean scores were grouped into three categories based on the 5 points Likert scale values. The first category includes all individuals with mean score between zero and less than 2.0 (i.e. disagree and strongly disagree), the second category comprises those with mean score greater or equal to 2.0 and less than 3.0 (i.e. neutral category), and the third category includes all subjects with average score greater than 3 and less or equal to 5 (i.e. agree and strongly agree). In this study, the first category was regarded as “no transparency and accountability”, the second category was regarded as “neutral on transparency and accountability”, and the third category was regarded as “presence of transparency and accountability”. Similarly, categories for financial transparency and control, human resources competence, and policy implementation were determined with a similar procedure. Logistic regression model is used to determine the association between transparency and accountability, financial control, human resources competence, and policy implementation on good governance in TFF.

The reliability of data is tested for internal consistency by means of the Cronbach’s Alpha Coefficients. As a rule of thumb, the values above 0.7 represent an acceptable level of internal reliability (Cohen, Manion & Marrison, 2007). The Cronbach’s Alpha Coefficients for all constructs are above the required standard value 0.7 as depicted in Table 1.

Table 1: Cronbach’s Alpha Coefficient Values and Number of Items for each Construct

Construct	Cronbach's Alpha	Number of items
Transparency and accountability	0.885	13
Financial control and transparency	0.824	14
Human resources competence	0.892	10
Policy implementation	0.897	5

Source: Field Data, 2022

Result and Discussion

Demographic Characteristics of TFF Staffs

The results in Table 2 show that among participants 88.6.0% (n=31) were male and 11.4% (n=4) were female staffs of TFF. Table 2 demonstrates that age distribution among 35 TFF staffs is highly concentrated at 46-55 years of age who constituted 40.0% (n=14) followed by TFF staffs with 26-35 years of age who were 28.60% (n=10). 42.9% (n=15) and 31.4% (n=11) have 9 years experience and above as well as years between 6-8



respectively. In case of education level, this study found that most of TFF staffs possess secondary (34.3%) and college (25.7%) education.

Table 1: Demographic Characteristics of Small Business Owners/Managers

Variable/parameter	Measurement	Frequency	Percentage
Sex	Male	31	88.6
	Female	04	11.4
Age	18-25 Years	5	14.3
	26-35 Years	10	28.6
	36-45 Years	4	11.4
	46-55 Years	14	40.0
	+56 Years	2	05.7
	Experience	2 Year	4
Experience	3-5 Years	5	14.3
	6-8 Years	11	31.4
	9+ Years	15	42.9
	Education level	Primary	8
Education level	Secondary	12	34.3
	College	9	25.7
	University	6	17.1

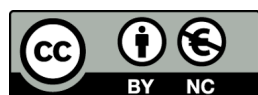
Source: Field data 2022

Transparency and Accountability

The results in Table 2 show the statement that ‘TFF have internal regulations which allow players, coaches, referees and clubs to appeal against a sanction’ scored the highest average of 4.89 (SD=0.018; range 4-5). Similarly, the statement that ‘TFF has a code of conduct to guide behaviour of leaders and employees’ recorded high average of 4.84 (SD=.074; range 4-5) suggesting that data variability around the mean is very small and respondents strongly agreed that TFF has a code of conduct to guide behaviour of leaders and employees. Also, the results show that the statements ‘TFF has published vision, rules and regulations on its websites and social media’ (M=4.23, SD=0.182; range 2-5) and there are formalized procedures for all operations of the TFF (M=4.56, SD=0.009; range 3-5).

Table 2: Mean and Standard Deviation of Transparency and Accountability Items

Statement/item	N	Mean	Std. Dev.	Range
TFF has published vision, rules and regulations on its websites and social media	35	4.23	0.182	2-5

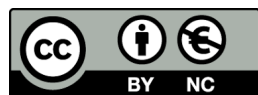


Statement/item	N	Mean	Std. Dev.	Range
TFF take disciplinary action against football clubs and players fairly for any misconduct	35	3.65	0.751	1-5
TFF has a code of conduct to guide behaviour of leaders and employees	35	4.84	0.074	4-5
Ethical values are upheld in all TFF decisions, and in case of misconduct fair ruling is provided to all	35	3.59	0.223	1-5
The board members, the management and employees of TFF are all committed to the their jobs	35	3.36	0.462	1-5
Regional and district associations effectively perform their duties	35	3.15	0.522	1-5
Accurate and useful information is identified and communicated in a timely manner to enable people perform their responsibilities	35	2.81	0.877	1-4
Communication lines are open for stakeholders to forward their concerns to TFF and receive information from TFF	35	3.44	1.001	1-5
TFF deals honestly and fairly with all stakeholders	35	3.41	0.672	1-5
There are formalized procedures for all operations of the TFF	35	4.56	0.009	3-5
Governance policy is shared with stakeholders through website	35	3.24	0.598	1-5
TFF have internal regulations that allow players, coaches, referees and clubs to appeal against a sanction	35	4.89	0.018	4-5
TFF activities are based on approved strategic plan	35	3.85	0.273	1-5

Source: Field data, 2022

In contrast, the statement that ‘accurate and useful information is identified and communicated in a timely manner to enable people perform their responsibilities’ scored 2.81 (SD=.877, range 1-4) exhibit moderate variability around the population mean and the mean value implies that most employees of TFF, regional, and districts are not sure if there is timely provision of information. Therefore, according to the public choice theory, absence of timely provision of information to allow employees deal with their jobs effectively might restrict the good governance in TFF. The mean values of the rest statement in Table 2 show that respondents have agreed with all statements. These findings signify presence of transparency of accountability in governance of TFF.

Financial control and transparency



The results in Table 3 point out that the respondents strongly agree that, always TFF collections are collected by using E ticket (M=4.87, SD=.004; range 4-5). Likewise, the statement that 'TFF adopts the international accounting standards in the preparation and presentations of the financial statements to external users' scored high average of 4.85 (SD= .007; range 4-5). Other statements which show high level of financial transparency and control include: TFF publishes their financial statements to provide information about the financial position and performance (M=4.52, SD=0.054; range 3-5). Management of TFF closely monitors the internal financial control system (M=4.35, SD=0.083; range 2-5).

Table 3: Mean and Standard Deviation of Financial Control and Transparency

Statement/item	N	Mean	Std. Dev	Range
TFF has an objective, independent and active audit committee	35	3.84	0.450	1-5
TFF performs timely reviews of the audit reports and resolution of any non-compliance noted in the audit reports	35	3.26	0.223	1-5
Internal control system in financial departments is conducted periodically to ascertain its effectiveness	35	3.69	0.495	1-5
Budget and expenditure are communicated to lower levels for implementation	35	4.19	0.140	1-5
There are independent processes, checks and evaluation of financial control activities on constant basis	35	3.81	0.748	1-5
Management of TFF closely monitor the internal financial control system	35	4.35	0.083	2-5
Financial statements and other audit reports are shared with other stakeholders	35	3.98	0.274	1-5
TFF has established long term financial planning	35	3.24	0.318	1-5
TFF has its financial statements externally audited	35	3.25	0.732	1-5
In-case of any problems within TFF the systems are able give early signal of the problem	35	2.21	0.899	1-4
TFF publishes their financial statements to provide information about the financial position and performance	35	4.52	0.054	3-5
Always TFF collections are collected by using E ticket	35	4.87	0.004	4-5
TFF adopt the international accounting standards in the preparation and presentations of the financial statements to external users	35	4.85	0.007	4-5
Budgeting process of TFF is participative	35	1.82	1.283	1-3

Source: Field data, 2022



Contrary, there are statements which scored low mean values implying disagreement. For instance, the statement that ‘budgeting process of TFF is participative’ scored the lowest average 1.82 (SD=1.283; range 1-3) and statement that says ‘in-case of any problems within TFF, Systems are able to give early signal of the problem’ scored 2.21 (SD=0.899; range= 1-4). The mean values of the remaining statements in Table 3 show that respondents have agreed with all statements.

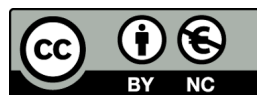
Human resources competence

The results in Table 4 show that statement that ‘TFF has policies govern employee recruitment’ scored on average 4.84 (SD=.022; range 4-5) which recommend existence of employees’ recruitment policy. Similarly, the statement that ‘top management has advanced managerial skills and knowledge’ scored high average of 4.65 (SD=.095; range 2-5). This suggests that respondents strongly agreed that TFF has leaders with strong skills and knowledge. Other statement which respondents had strongly agreed with include TFF has adequate staffs (M=4.64, SD=0.190; range 2-5), TFF leaders have good leadership experience (M=4.42, SD=0.115; range 2-5), and TFF staffs have adequate knowledge on sports management (M=4.03, SD=0.494; range 1-5). The results also show that TFF has no scheme of service (M=1.27, SD=0.024; range 1-2).

Table 4: Mean and Standard Deviation of Human resources competence Items

Statement	N	Mean	Std. Dev.	Range
TFF has policies that govern employee recruitment	35	4.84	0.022	4-5
TFF has adequate staffs	35	4.64	0.190	2-5
TFF adheres to human resources policy in recruitment of staffs	35	3.36	0.662	1-5
TFF has scheme of service	35	1.27	0.024	1-2
TFF staffs have required skills to smoothly perform activities	35	3.42	0.846	1-5
TFF staffs have adequate knowledge on sports management	35	4.03	0.494	1-5
TFF conduct regular trainings for its staffs and regional staffs	35	3.24	0.912	1-5
Most of TFF staffs are experienced sports administrators	35	3.38	0.900	1-5
TFF employees are committed to their responsibilities	35	3.76	0.436	1-5
TFF leaders have good leadership experience	35	4.42	0.115	1-5
Top management has advanced managerial skills and knowledge	35	4.65	0.095	2-5

Source: Field data, 2022



Policy implementation

The results in Table 5 demonstrate that most respondents strongly agreed with the statement 'TFF has policy that govern its operations' which scored on average 4.78 (SD=0.210; range 3-5). This suggests the presence of good governance in TFF. Also, the statement 'TFF has published governance policy on the website and social media' was rated strongly agree and scored on average 4.15 (SD=.251; range 1-5). This suggests that TFF has shown higher level of good governance. Not only that but also, respondents had strongly agreed with the statement that says 'policy effect bring positive outcome to TFF (M=4.04, SD=0.365; range 1-5). However, the mean values of the remaining statements in Table 5 show that respondents have agreed with the statements. In general, these findings signify that TFF has effectively implemented its policy to ensure good governance.

Table 5: Mean and Standard Deviation of Policy Implementation Items

Statement	N	Mean	Std. Dev.	Range
TFF has policy that govern its operations	35	4.78	0.210	3-5
TFF is able to implement its policy	35	3.88	0.451	1-5
Policy has effect on the good governance of TFF	35	3.33	0.735	1-5
Policy effect bring positive outcome to TFF	35	4.04	0.365	1-5
TFF has published governance policy on the website and social media	35	4.15	0.251	1-5

Source: Field data, 2022

Inferential results

As presented in methodology section, logistic regression model was used to determine the influence of factors associated with good governance. In multiple logistic regression model four variables (transparency and accountability, financial transparency and control, human resources competence, and policy implementation) were included in the model. The goodness-of-fit of the model was assessed using Hosmer and Lemeshow Goodness-of-Fit Test. The results showed that our model fit well to the data (Chi square=7.9638, p=0.4472) as depicted in Table 6.

Table 6: Results based on Logistic Binary Regression Model

Independent Variable (Indicator)	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for	
							EXP(B)	Upper
No transparency and accountability	Reference							



Presence of transparency and accountability	4.942	.5643.655	2 .0003.785	1.89	6.916
Neutral	-.893	.3685.901	2 .015.409	.199	.842
No financial transparency and control	Reference				
Presence of financial transparency and control	3.113	.80116.0012	.00020.898	5.023	92.998
Neutral	-2.960	.75815.2252	.000.055	.013	.239
No human resource competence	Reference				
Presence of human resource competence	3.054	.77015.9542	.00021.001	4.812	93.160
Neutral	.617	.3572.985	2 .0841.854	.920	3.733
No policy implementation	Reference				
Presence of policy implementation	2.561	.480.430	2 .0071.227	.730	1.240
Neutral	.252	.690-.810	2 .002.571	-.192	-.80
Constant	-.515	.790.425	2 .515.598		

Source: Field data 2022

The results of the model are presented in Table 6. The results of the fitted model show with respect to the transparency and accountability, TFF officials who agreed that there is presence of transparency and accountability in governing TFF activities were significantly more compared to those who disagreed (OR=3.785, p=0.000). The odds of TFF practicing good governance for officials who reported there is presence of transparency and accountability was almost 4 times more than those who said there is no transparency and accountability. The logistic regression coefficient was found to be positive (B=4.942) meaning that presence of transparency and accountability has a positive direction with good governance in TFF. In other words, an increase in transparency and accountability increases good governance. Therefore, the hypothesis *transparency and accountability has positive association with good governance* is confirmed.

Regarding to financial transparency and control, those who disagree were significantly more prevalent to report that good governance practices are implemented in TFF (OR=20.898, p=0.000) than those who agreed that there is financial transparency and control in TFF. As such, the odds of having good governance with those who reported the presence of financial transparency and control were approximately 21 times more than those who disagreed. Moreover, the findings in Table 6 depict that the logistic regression coefficient of TFF official who agreed there is financial transparency and control was positive ($\beta=3.113$). This means that as financial transparency and control increases good governance in TFF increases too. The positive direction is in tandem with the theoretical foundation of

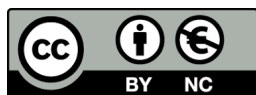


public choice theory, and the expected sign. Therefore, the hypothesis *financial transparency and control and good governance has positive and significant relationship* was accepted.

The results in Table 6 show that TFF officials who agreed that TFF human resources are competent in governing were significantly more than those who disagreed (OR=21.001, $p=0.000$). The odds of TFF practicing good governance for officials who reported TFF human resources are competent were 21 times more than those who said TFF human resources are incompetent. The logistic regression coefficient was found to be positive ($B=3.054$) meaning that competent human resources has positive association with good governance. Literary, as human resource competencies increase good governance also increases. Therefore, we fail to reject the hypothesis that *there is positive correlation between human resources competence and good governance*.

In Regards to policy implementation, the results in Table 6 show that the odds of TFF practicing good governance for officials were greater (OR=1.227) than those who reported the opposite. TFF officials who agreed that TFF is implementing its good governance policy effectively were ($p=0.007$) more than those who disagreed. The logistic regression coefficient was found positive ($B=2.561$). this means that policy implementation has positive association with good governance. Literary, the increase of effectiveness in policy implementation the increase of good governance. Therefore, we fail to reject the hypothesis that *there is positive correlation between policy implementation and good governance*.

However, the results of logistic regression model indicated that neutral TFF officials were having very lower odds of TFF implementing good governance than those who said there is no transparency and accountability (OR=.409, $p=0.015$). The odds of having good governance for neutral TFF staffs were 2 times which is less than TFF staffs who reported no transparency and accountability which is in negative direction ($B=-.893$). This means staffs who are neutral regarding presence of transparency and accountability practices in TFF reduces the ability of TFF to practice good governance. In other words, an increase in neutral position among TFF employees the decrease of morale to practice good governance. Similarly, results for financial transparency and control ($B=-2.960$, OR=.055, $p=.000$) follow similar patterns while policy implementation ($B=.252$, OR=.571, $p=.002$) shows that an increase in neutral position among TFF employees regarding policy implementation increases the morale to practice good governance. However, results for human resources competence shows more odds of having good governance for those who were neutral compared to those disagreed. Unfortunately, there is no enough evidence to prove this finding.



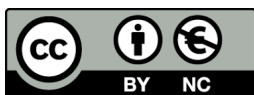
Discussion

The demographic characteristics of TFF Staffs suggests that football is sport dominated by males. This is also supported by Musonye (2017) who explains that male dominance in football administration and governance is a reason why there is low performance of sport in East African countries (i.e. Tanzania, Kenya and Uganda)., In addition to that, the findings show that most of TFF staffs possess remarkable experience. This suggests that TFF staffs are mature enough and have adequate experience. They also imply that TFF staffs remain in position for long periods and ensures continuity but hinders new blood to come in and bring new experiences and changes. In the light of these findings, the data given by TFF staffs is reliable because people with secondary and college education are regarded as knowledgeable enough to understand good governance and factors affecting it.

Based on the issue engaged in transparency and Accountability, results show that there are internal regulations which allow players, coaches, referees and clubs to appeal against sanction. Likewise, the code of conduct used to guide behaviour is also a useful tool for the institutions and other relevant actors. It has been indicated that there are operationalised procedures of all operations of TFF behaviour. This has been evidenced by its website and social media platforms which depict the behaviour guiding instruments and tools. This indicates transparency in the way the TFF is governed.

However, TFF has to improve the provision of timely information to its stakeholders as data indicates some dissatisfaction. Based on public choice theory, the absence of timely provision of information to allow employees to deal with their jobs effectively might restrict good governance in TFF. Other relevant statements are agreeable to the respondents and thus the findings signify presence of transparency of accountability in TFF governance.

Financial transparency as important to football and sports organizations shows TFF is following best practices and it is in line with current developments supported by advances in information technology. TFF collections are collected by using E-ticket which indicates high-income control. TFF also uses the international accounting standards for sharing its financial statements with stakeholders, publishes financial statements to provide information about the financial position and performance, and TFF management is closely monitoring the internal financial control system. These findings suggest presence of transparency in the way TFF is controlling its monetary resources. Nonetheless, the budgeting process of TFF is seen to be less participative and not adequately involving its stakeholders. There is also the issue of early warning system which respondents question its presence.



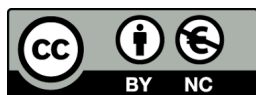
Human resource competence in TFF is put under scrutiny which shows a relative acceptable level of professionalism. It has a recruitment policy, TFF leaders also possess relevant skills, knowledge, and leadership experiences. These findings advocate that TFF human resources are highly competent in the mentioned items. Despite such positive outlook, there is lack of a scheme of service in TFF that might affect fairness in the treatment of employees and career progression, etc.

There is an institutional policy that governs TFF operations made public in its website and the social media. This suggests that TFF promotes transparency and practices good governance. Respondents also see positive results from TFF's policies to which findings signify that TFF has effectively implemented its policy to ensure good governance.

Conclusion

Good governance is potential in increasing performance of sports organisations as well as ensuring development and interests of the nation. This study investigates the influence of factors influencing good governance in Tanzania football federation. The findings suggest that, there is high level of transparency and accountability in daily activities of TFF. Also, the level of financial transparency and control, human resources competence, and policy implementation are found to be high. In addition, findings show that transparency and accountability, financial transparency and control, human resources competence, and policy implementation are significant predictors of good governance to football federation and associations in Tanzania.

The empirical findings and theoretical thinking of this study contribute the best understanding of the good governance and its significance on administration and development of sports organisations. The findings also question the common belief that sports organisations in less developed countries is full of incompetent human resources, sport business which is conducted under the table, policy implementation is poor, and financial resources are misallocated as well as abused. This study serves as an eye opener that TFF has qualified personnel, accountable to their responsibilities, conducts its business with openness, and implements its policy with commitment to improve football in the country. This study is among very few empirical studies carried out to investigate the influence of transparency and accountability, financial transparency and control, human resources competence and policy implementation of TFF on good governance in sporting organisations. Therefore, the results will help sports federations or associations, clubs, players and other stakeholders in their attempt to develop sports industry



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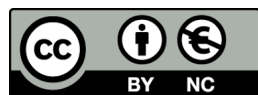
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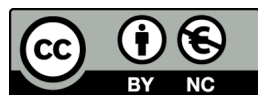
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