



## REVIEW ARTICLE

### THE FINANCIAL TREATMENT OF FOOTBALL PLAYERS IN SENEGAL: A REAL INDICATOR OF THE LIMITS OF PROFESSIONALIZATION

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#### ABSTRACT

This study looks at the financial treatment of professional soccer players in Senegal. It examines their remuneration and the existence of contracts in accordance with the legal provisions governing this sector of activity in Senegal. The intention is to analyze salaries and the effectiveness of their rights in terms of social security coverage. To this end, the field survey fieldwork is based on the use of a questionnaire for players and semi-structured interviews with coaches/managers and club managers. The results reveal major shortcomings in the salary treatment of players in the professional soccer league. Less than a tenth of players do not have approved contracts. These contracts are often of short duration, with 73.4% of players having contracts of 2 years or less. This can be explained by the fact that clubs do not take risks to secure the services of a player who may be injured or underperforming. Furthermore, salaries are very low and are often paid late. Their social rights are not respected, as 27.33% have no social security cover. The same applies to 98.56% of them, including their families (wives and children).

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## INTRODUCTION

With the professionalization of football, it's time for a complete paradigm shift. The emphasis is on technical skills, to ensure the club's efficiency and effectiveness at every level. This cannot happen without quality human resources. This means hiring and training people to get the job done (Sakho & Diassé, 2011; Kamara, 2021). The activities carried out within a club are manifold: they concern the sportsman, the business, but also the relationships and the community surrounding the sporting companies. These activities are obviously connected and dependent on one another. Certain services and departments enable the main activities to be carried out. Thus, the work of the human resources department includes recruitment, contract management, payroll and career management, as well as dismissals, managing labor relations and sources of conflict (Chiarello, 2016). In economic terms, football was financed by membership fees (Perri, 2017), goodwill support and income, among other things. According to Andreff and Staudohar (2000), these sources of funding were based on Spectators, Subsidies, Sponsors and Local

potential (SSSL). In other words, the players involved in this financing were in the same localities as the clubs concerned. Club managers relied more on fans to bring in money. Over time, sponsors arrived in search of social peace or prestige, and municipalities for local glory. By way of example, French clubs' revenues were 81% from ticket sales, 18% from municipal subsidies and just 1% from sponsors with professionalism in the 1970 sports season (Bourg & Gouguet, 2001, 2005). However, in the 2000s, with globalization and the development of NICTs, these mechanisms were no longer sufficient to finance football. We are witnessing a change in the economic model, now based on resources generated by the media, tycoons, merchandising, the market or stock market listings (Bourg & Gouguet, 2001, 2005). The potential of this model is global with globalization. By way of illustration, French clubs' revenues in 2008-2009 came from TV rights (55%), sponsorship (18%), ticket sales (14%), subsidies (2%) and other revenues (11%) (DNCG, 2010). As a result, most of Europe's major leagues are undergoing considerable change. As a result, TV rights unquestionably represent the primary source of financing for clubs.

However, the reality is that in Senegal, sport does not seem to be a priority in the programming schedules of local television stations, which moreover do not have the means to finance professional league competitions (Fall & Tine, 2020). With regard to this study, it should be noted that professional football made its infancy in Senegal in 2009. There were many reasons for the transition from amateurism to professionalization. The government's ambition is to develop local football, in conjunction with local, African and international bodies. This led to the creation of the Senegalese Professional Football League. It is an institution, an offshoot of the Senegalese Football Federation, linked to the latter by an agreement. Its objectives include rebuilding local football, enabling those involved in football to have a place in our society, making improvements to the organizational and legal framework of clubs, and managing the administrative and social situation of players, educators, referees, administrators and sports doctors. A set of specifications has been drawn up, which can be summarized as follows. Firstly, the league requires clubs wishing to take part in this league to have at least eighteen (18) professional players and twenty-five (25) players or thirty (30) players at most under contract, with a copy of their insurance policy covering personal injury for league 1. For League 2, each club must sign up a minimum of fifteen (15) and a maximum of twenty-five (25) players. Clubs must have proof of a budget of CFA fifty (50) million francs for League 1 and CFA thirty (30) million francs for League 2, and a cash position equivalent to 50% of the required budget at the time of application (balance certificate or bank guarantee). They must also incorporate as a company or an Economic Interest Group (EIG), as stipulated by the Organization for the Harmonization of Business Law in Africa (OHBLA, 1997). Clubs are required to hire a technical staff, including at least one trainer with a second-level diploma, a technical and medical staff including a nurse, and an administrative staff. They must have a functional head office. They must be regularly affiliated to the Senegalese Football Federation. Secondly, the text governing Senegalese professional football stipulates that the professional player and the club are bound by a contract approved by the league's homologation commission. The working conditions, remuneration, employment and social guarantees of professional players are laid down by the league in its specifications. Violation of or non-compliance with any of the provisions of this chapter by the parties is subject to disciplinary sanctions that may be imposed by the SPFL (SFF General Regulations).

Football is the most popular sport in Senegal, as it is played by a large proportion of young people (Ndongo, 2021). Once regarded as a merely recreational activity, football has evolved into a veritable commercial industry (Chantelat, 2001). With the advent of new digital technologies and the internationalization of cultural and economic exchanges, football clubs have adapted and become fully-fledged businesses with social, administrative, financial and sporting responsibilities. (Drut, 2011). In everyday language, professionalization is the transition from a free activity to a paid one. This evolution is accompanied by sporting, economic and institutional mutations, among others (Sakho & Diassé, 2011; Kamara, 2021). Because of this, we believe that professionalization refers to four dimensions: the sporting dimension, the organizational dimension, the institutional dimension and the economic-legal dimension (Chantelat, 2001). This new configuration of football has not spared Senegal, where the discipline has been professionalized since

2009. With this in mind, and after several years of disappointing results, stakeholders opted to professionalize the championship at national level to raise the level of clubs. This has led to the emergence of training centers and academies which, among other things, contributed to the success between 2022 and 2023 with African championship titles in all categories except U23.

However, these successes seem to be the tree that hides the forest, insofar as the observations made about local football reveal obvious limits to this professionalization, which some would even contest. While some believe that this professionalization of football is visible, others maintain that it is an illusion and is only in name from an economic point of view. The latter point to the departure of the best players to African countries with almost the same level of development as Senegal (Guinea, Sudan). Clubs offer them salaries ranging from CFA five hundred thousand to one million francs. Indeed, it has been observed that Senegalese professional football is facing economic problems linked to the lack of financial autonomy of the governing body, which solicits the state for an accompaniment (Billebault, 2019).

In the same year, the eminent professor of sports law and economics Abdoulaye Sakho raised the issue of compliance with specifications due to the limited financial resources of clubs. This lack of autonomy can also be seen in the strikes and boycotts of players due to salary arrears, which remain very low. The result is a massive exodus of talent to other horizons. It's obvious that a player who leaves Senegal to play in Guinea or Sudan would not refuse to migrate to Europe, whatever the sporting level. The absence of a financial offer enabling footballers to fulfill their social potential and live in dignity is at the root of these observations. As defined in the specifications, the basic salary of a professional player is set at CFA fifty thousand francs in Ligue 2 and CFA seventy-five thousand francs in Ligue 1 (SPFL, 2009).

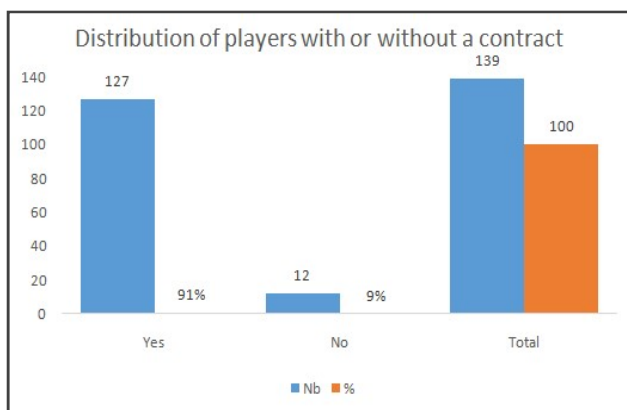
It is against this backdrop that this study attempts to analyze the financial situation of football players. It examines their remuneration, their contracts, their financial motivations, and the terms and conditions of their performance. More explicitly, it examines the amounts proposed for salaries and compliance with contractual provisions (payment deadlines, sums, social charges, etc.). In addition to this, we look at contract approval and compliance with specifications. Additional financial incentives, such as bonuses, will also be analyzed. Last but not least, an analysis of socio-economic conditions (social security coverage) will help to determine the decency of the financial treatment proposed.

How are players in Senegal's professional football league paid? Does their financial treatment go hand in hand with social security coverage in Senegal? The following hypotheses are put forward to answer these questions. Firstly, while football players do receive salaries, these are insufficient and not paid on time. Secondly, players and their families do not benefit from social security coverage in accordance with the texts governing workers' rights. Following this problematized introduction and the ensuing questions, a critical review of the literature on financing mechanisms for sport in general, and football in particular, will be carried out. This will be followed by a presentation of the methodology used, before proceeding to the presentation of the research results.

## MÉTHODOLOGIE

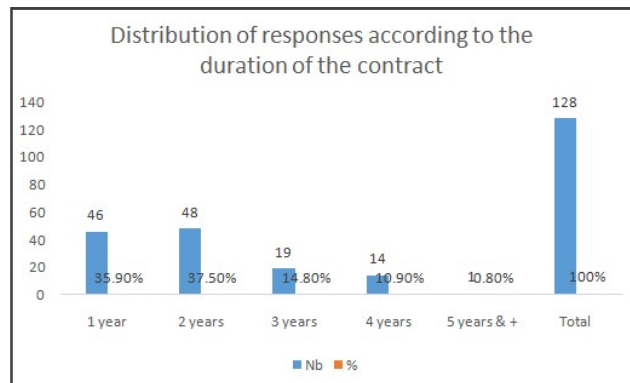
The research was carried out in the Senegalese professional league, and more specifically among the Ligue 1 and Ligue 2 clubs in the Dakar region. Of the 28 professional clubs, 12 are based in Dakar. Data was collected at the training grounds for the player questionnaires. Interviews with directors, managers and coaches took place at club headquarters. Our study population comprised 139 players from leagues 1 and 2, three managers or coaches from each division, 4 club directors including a club president, two permanent secretaries and 1 administrative officer. The questionnaire survey is based on a simple random sampling method. The questionnaire sent out to players comprises 30 questions grouped into 5 themes relating to their demographic situation, financial situation, training, material and logistical conditions and coaching. However, only the data relating to their financial situation are presented in this study, in line with the issues raised. As for the interviews, a structured guide was used to gather more qualitative information on the same themes. Sphinx software was used to process the questionnaire data. The data were sorted using a descriptive flat sort. Interviews were transcribed, then summarized in a table and analyzed using a thematic approach. Both qualitative and quantitative approaches yielded the following results.

## RÉSULTS



Graph 1. Breakdown of responses by number of contracts

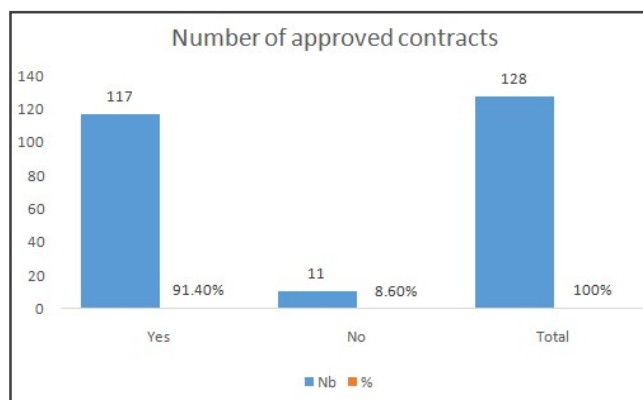
Analysis of this table shows that the majority of players have a contract with the club. In fact, they correspond to 127 players surveyed, i.e. 91.36% of the population. On the other hand, 12 players (8.63%) do not have a contract. This is a major shortcoming, given that contractualization is an imperative laid down in the specifications, regardless of the player's status (confirmed or trainee). These quantitative data are supported by the results of the interview. A number of managers pointed out that not all players are under contract. The testimony of club manager Tapha, for example, is striking: "No, not all players have professional contracts. There are amateurs who play in the pro team, and sometimes there are also certain juniors who we bring into the elite, especially for cup matches". This contradiction with the texts governing Senegalese professional football points to other possible malfunctions. The graph shows that 35.9% and 37.5% have 1-year and 2-year contracts respectively. This represents 46 and 48 professional players respectively. However, the number of players decreases as the length of contract increases.



Graph 2. Breakdown of responses by length of contract

The total number of players signed for 3 years or more (34 or 26.5%) is lower than that of players signed for 1 year only. Thus, only 1 player has a minimum 5-year contract, while 14 others (10.9%) have 4-year contracts. This data is backed up by interviews with coaches and managers. Indeed, some managers claim that players refuse offers of long-term contracts. This quote from Tidiane justifies it: "I can often tell that players are tempted by a better life elsewhere, that's how it is. In any case, I don't understand it, but it's very rare to see a player who has been with a club for three years". In reality, however, a closer analysis reveals a clear desire on the part of the directors not to take any risks.

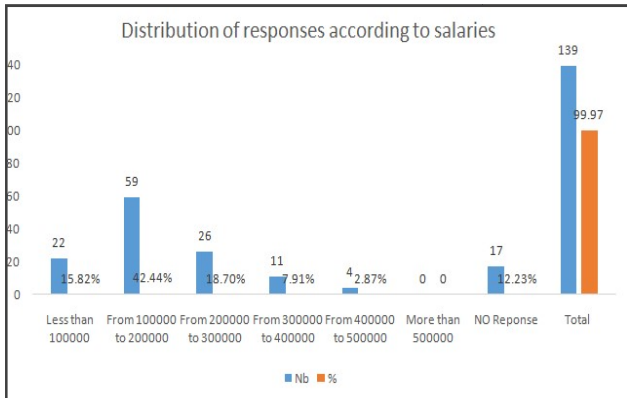
This is because the longer the contract, the more risk the club takes in compensating a player who may no longer be competitive until the end of his contract. This situation can become a major economic burden for a club, especially if the player earns a high salary. Players Baba and Yatma take the opposite view of manager Tidiane: "Our dream is to have contracts, but I think that clubs only offer long-term contracts to players they are counting on to make money from a transfer" (Baba, 23-year-old player). "Clubs here will rarely make you sign for more than 2 or 3 years, because they're calculating. They'll be obliged to pay you in the event of injury or even when you don't perform well".



Graph 3. Number of approved contracts

The graph shows that the majority of players have contracts approved by the SPFL. They represent 91.4% of those questioned. On the other hand, 8.6% of players surveyed stated that their contracts were not approved by the SPFL. On the one hand, these facts contradict the texts governing professional football and, on the other, the statements made by the directors, who claim that all players have contracts in due and proper form. "Our players are all salaried employees with

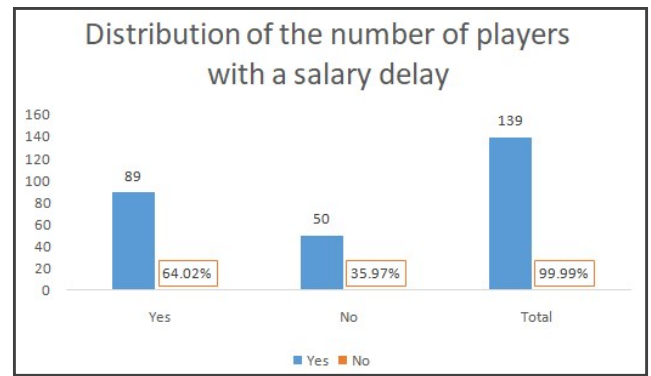
contracts validated by the league". Another agrees, ruling out any risk-taking with regard to compliance with the specifications. "All the players have approved contracts. We don't play around with that, otherwise we risk sanctions". But what is the reality? These comments are not in line with those of the questionnaire survey. However, one manager acknowledges the existence of transgressions, given that there is no control and that those who must control are judge and party at the same time. "You know, it's the club presidents who are at the federation and even the professional league. They don't control because all the teams in Senegal break the law".



Graph 4. Remuneration amounts.

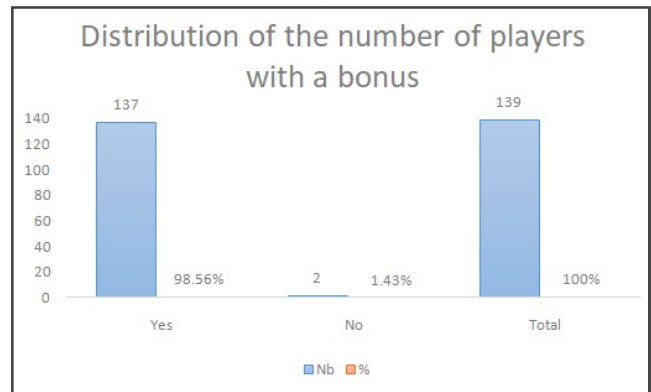
The graph above shows that no player earns a salary of five hundred thousand francs or more. Most players earn between CFA one hundred thousand and two hundred thousand francs. They represent 42.44% of players. The investigation also reveals that 15.82% of players earn less than CFA one hundred thousand francs. But it is also clear that 12.23% of players, including 8.63% without a contract, did not answer this question. While this is understandable in the case of athletes without a contract, it is not the case for the rest. The higher the salary, the lower the number of players. Thus, 7.91% and 2.87% earn between three hundred thousand and four hundred thousand francs respectively. No player surveyed earns more than five hundred thousand francs. The interviews reveal a very inadequate financial treatment, with harmful consequences such as the immediate cessation of careers in search of something better, irregularity in training, instability in club staffing levels and departures abroad. The words of this manager attest to the negative impact of these remunerations: "It's all economic all the time, the players are looking for money elsewhere because, as I told you, the kids are the breadwinners. They earn derisory salaries in Senegal, whereas in the sub-region, you can easily earn a million". Serigne, a manager who has worked for more than 5 professional football clubs over the past fifteen years, also makes a similar point: "In the professional league, there are more low salaries of fifty to one hundred and fifty thousand francs than high salaries. Players earning more than five hundred thousand francs are insignificant; not even 1% of them".

Not only are they poorly paid, but most of the players are also facing salary arrears. They represent 64.02% as opposed to 35.97%. These results are backed up by the interviews, which show that clubs have great difficulty in paying players' wages on time. This quotation from Tidiane illustrates these delays in payment and their explanatory factors: "Yes, there are many reasons for these delays. Sometimes, we don't have the cash. Sometimes we're waiting for money to come in.



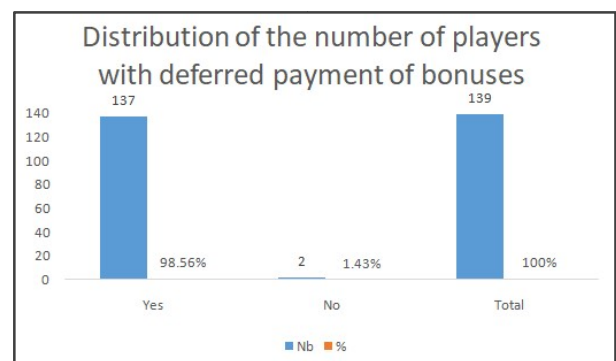
Graph 5: Back pay

But when that happens, we take the time to talk to our workers and explain what's going on. Because I can tell you that it's a general situation, all the clubs are going through it. But the main thing is to make sure it doesn't happen too often." (Mara, L1 club manager).



Graph 6. Obtaining premiums

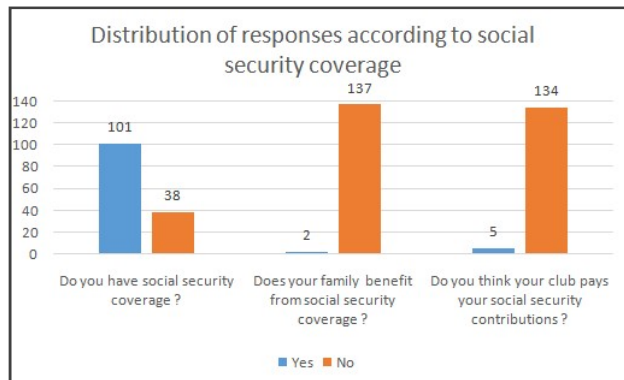
Looking at the results, we can see that the majority of the players we met benefit from bonuses. They account for 98.6%, against only 1.4% who do not. These match bonuses can range from ten thousand to fifty thousand francs. Signing bonuses for transfers range from five hundred thousand francs to one million five hundred thousand francs. As Serigne, an experienced manager, can attest: "Apart from salaries, they get match bonuses ranging from ten to fifty thousand francs, depending on the club. In addition to these bonuses, players now get bonuses when they sign for another club that targets them". These comments implicitly reveal that the transfer premium is underpinned by a recruitment need or a solicitation by the club. In other words, the player can get it when it's the club that wants it, and not the other way around.



Graph 7. Late payment of premiums



As with salaries, this graph highlights the delays in bonus payments approved by 98.56 of players. In other words, salary arrears are less obvious than bonus arrears, even if they are still significant. The situation is similar for coaches: *“Yes, it's a deplorable situation that coaches have suffered in Senegal. Senegalese football is suffering on all fronts. The main cause is the lack of resources”* (Doudou, coach).



Graph 8. Social security coverage for players

The graph shows that the majority of players have social security cover. This means that their employer will cover them in case of illness. Of those surveyed, 72.66% have such cover, as opposed to 27.33%, a difference of 45.32%. This situation reflects major shortcomings in terms of compliance with social security charges. This is all the more problematic as the players' families (wives and children) do not benefit from this health cover (98.56%). As for the payment of social security contributions, 96.40% of players believe that this is not done. These quantitative data are backed up by interviews with managers. Massamba said: *“Well, we can't take care of everyone. These are colossal resources. However, if a case arises out of solidarity, the club can make a gesture by providing support. Sometimes, even for naming ceremonies or weddings, the club provides support, because we know how difficult things can be in Senegal”*. Another manager (Makhtar), echoing the same sentiment, even reveals that the players social security contributions have not been paid, despite the fact that they have actually been effective in their salaries. *“So far, there's been no social contribution for players, because there are issues to be settled between the state and the federations concerning the status of professional players, coaches and clubs. So at this level, there are things to be settled to see now how the player is recruited? Can he have a status? Because players' contracts are season contracts, not permanent ones. So you can see how complex things are. As a result, a player can be here today, but before the end of the season he's leaving the club. Now, special provisions are needed, and it's up to the state and the federation to work on this”*.

## DISCUSSION

The fundamental right of every employee is to be paid in full and on time. This principle is based on the provision of a salary and the possibility of performance or transfer bonuses. The fact that this most basic right is not respected in professional football remains a violation of labor legislation. This non-compliance with the labor code is also perceptible in the absence of social security cover for players' families. Furthermore, while the issue of limiting professional players'

salaries has been raised in other European countries (Genicot, 2016) due to the abolition of a salary ceiling (Taylor, 2016), salaries in professional football in Senegal remain insufficient. The minimum salary in Ligue 2 is even lower than the Guaranteed Interprofessional Minimum wages (GIMW) revised upwards since August 7, 2023 (Decree 2023-1710). Despite the multiple successes at the continental level and football being the most popular sport (Ndongo, 2021), the fee for a single fight of some wrestlers far exceeds what a professional footballer could currently earn in Senegal. Even those with salaries of 500,000 – who can end up with 6 million francs per year – will earn less in 10 years of career than these wrestlers. The absence of salary for certain players calls into question professionalization if we refer to article 39 of the general regulations of the Senegalese football federation: *“A professional player is deemed to be any player benefiting from a written contract with a club and who receives compensation greater than the amount of the actual costs it incurs in the exercise of a footballing activity.”*

## CONCLUSION

The professionalization of football in Senegal has certainly become a reality with certain limits including the salary treatment of players in the professional league. This study analyzed it and showed major shortcomings in this direction. These revolve around the insufficiency of salaries and the delays linked to their payments. Added to this is the absence of social security coverage for the wives and children of players, reflecting other inadequacies relating to labor law in Senegal. These facts confirm the two hypotheses formulated. Football players certainly have salaries; but these are insufficient and are not paid on time. The mechanisms linked to the salary treatment of players do not comply with the texts which govern workers' rights. These results imply other reflections relating to their social achievement, sports infrastructures, the level of qualification of human resources and management strategies to have a viable economic model.

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