



**THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE**



TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

**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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March, 2023

AR/TNMC/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 Tanzania Nursing and Midwifery Council (TNMC) 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

ISSAIs	International Standard of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
PAR	Public Audit Regulation
PAC	Public Accounts Committee
PFA	Public Finance Regulations
PPA	Public Procurement Act
PPR	Public Procurement Regulations
TNMC	Tanzania Nursing and Midwifery Council

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Registrar,
Tanzania Nursing and Midwifery Council,
P.O. Box 1736,
DODOMA.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Tanzania Nursing and Midwifery 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 Tanzania Nursing and Midwifery 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 Tanzania Nursing and Midwifery 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 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 Tanzania Nursing and Midwifery Council for the financial year 2021/22 as per the Public Procurement laws.

Conclusion

Based on the audit work performed, I state that, except for the matters described below, procurement of goods, works and services of Tanzania Nursing and Midwifery Council is generally in compliance with the requirements of the Public Procurement laws.

Procurement of Goods Made Without Using Proper LPO TZS 143,605,680.

Reg. 164 (2) (g) of the PPR, 2013 requires the letter of invitation for quotations and any attachments to consist of the form of contract or Local Purchase Order, that will include all conditions and terms of payment. Further Reg. 10(4) of PPR of 2013 requires a procuring entity to ensure that payments due to tenderer are made properly and promptly in accordance with the terms of each procurement contract entered into and the commitments are recorded against the allocated funds before any contract is signed.

Reviewed of the procurement of items worth TZS 143,605,680 noted that the procurements were made through Local Purchase order, however the delivery period, , signing date, the delivery point, the payment methods to supplier and other condition that the supplier is supposed to fulfil like providing EFDs receipts were not indicated in the LPO contrary to Reg. 164(2) (g) of the PFR, 2013 that require the LPO to include all conditions and terms of payment.

Quorum For Approval of Circular Resolution Not Met TZS 90,168,102.34.

Reg. 58(4) of PPR of 2013 state that half of the members of Tender Board shall form a quorum of the decision of the tender board through circular resolution.

Review made in the TNMC tender board files noted that, the board has seven tender board members of which four members or more were supposed to approve the procurements through circular resolution.

To the contrary I noted that TNMC tender board approved procurements worth TZS 90,168,102.34 by using two board members instead of four members or more.


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



March, 2023

2.0 FINANCIAL STATEMENTS



THE UNITED REPUBLIC OF TANZANIA
TANZANIA NURSING AND MIDWIFERY COUNCIL



**ANNUAL REPORT BY THOSE CHARGED WITH GORVERNANCE AND
FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30TH JUNE, 2022**

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SEPTEMBER, 2022

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
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List of Abbreviation

AIDS	-	Acquired Immuno Deficiency Syndrome
AKU	-	Aga Khan University
BSCN	-	Bachelor of Science in Nursing
BOT	-	Bank of Tanzania
CAG	-	Chief Auditor General
CISCO	-	Computer Information System Company
CEO	-	Chief Executive Officer
CPR	-	Cardiopulmonary Resuscitation
CPD	-	Continuous Professional Development
CUHAS	-	Catholic University of Health and Allied Science
COVID	-	Corona Virus Disease
DNO	-	District Nursing Officer
EPICOR	-	Estate Planning Institute of Collaborative Resources
EEF	-	Enterprise Environment Factors
EMS	-	Express Message Services
GePG	-	Government Electronic Payment Gateway
GA	-	Graduate Accountant
HMIS	-	Health Management Information System
HHRMA&A	-	Head Human Resource Management and Administration
HLED	-	Head Licensure and Ethics Department
HTPD	-	Head Training and Professional Department
HQMIS	-	Head Quality Management and Inspectorate services
HIA	-	Head Internal Audit
HFA	-	Head Finance and Accounts
HIV	-	Human Immunodeficiency Virus
HFRS	-	Health Facility Registration system
HRHIS	-	Human Resource Health Information System
ICT	-	Information Communication Technology
IAU	-	Internal Audit Unit
IPSAS	-	International Public Sector Accounting Standards
KCMC	-	Kilimanjaro Christian Medical Centre
KCMco	-	Kilimanjaro Christian Medical College
LWHAS	-	Living with HIV Aids
MRH	-	Military Referral Hospitals
MTEF	-	Medium Term Expenditure Frame work

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MUHAS	-	Muhimbili University of Health and Allied science
MOH	-	Ministry of Health
MoFP	-	Ministry of Finance and Planning
NRH	-	National Referral Hospitals
NH	-	National Hospital
NAO	-	National Audit Office
NHIF	-	National Health Insurance Fund
NECTA	-	National Examination Council of Tanganyika
NACTE	-	The National Council for Technical Education
NBAA	-	National Board of Accountant and Auditors
OPRAS	-	Open Performance Review Appraisal Sytem
OR TAMISEMI	-	Ofisi ya Raisi Tawala za Mikoa na Serikali za Mitaa
OR-MUUUB	-	Ofisi ya Raisi Menejimenti ya Utumishi wa Umma na Utawala Bora
PSSSF	-	Public Service Social Security Fund
PPAA	-	Public Procurement Appeals Authority
PHP	-	Hypertext Pre-processor
QUAD	-	Four Pillars of Nursing
RNO	-	Regional Nursing Officer
RRH	-	Regional Referral Hospitals
SA	-	Supervisory Authority
SOPS	-	Standard Operating Procedure
TANNA	-	Tanzania Nursing Association
TAMA	-	Tanzania Midwifery Association
TANEPS	-	Tanzania National e- Procurement System
TNMCIS	-	Tanzania Nursing and Midwifery Council Information System
TPDD	-	Training Professional Development Department
TCU	-	Tanzania Commission for University
UDOM	-	University of Dodoma
VB	-	Visual Basic
WCEA	-	World Continuing Education Alliance
WHO	-	World Health Organisation
ZRH	-	Zonal Referral Hospitals

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1.0 INTRODUCTION

Pursuant to the Tanzania Financial Accounting Reporting Standard No.1 on those charged with governance, Tanzania Nursing and Midwifery Council (TNMC) Council members present this report, Financial Statements for the financial year ended 30th June 2022. Financial Statements disclose the results of operations and the state of affairs of the Council.

2.0 The Corporate Culture

The Council consists of shared vision, mission and core values as provided Hereunder: -

2.1 Vision

A leading professional regulator of quality nursing and midwifery practice and education in Africa.

2.2 Mission

To regulate Nursing and Midwifery education and practice for protection of public health and safety.

2.3 Core Values

TNMC core value are handful of moral of boundaries within which TNMC operates. They define TNMC'S personality and ethical standards by which TNMC would be measured. The values are commitment to stakeholders and are incorporated into all action taken by members of the organization. In this respect, TNMC upholds the following core values: -

- i. **Pursuit of Excellence in Service:** We will strive to achieve the highest standard of nursing services and actively look for opportunity to improve on those standards.
- ii. **Diligence:** We will devote ourselves wholly to roles and responsibility during the entire time.
- iii. **Accountability:** We will be accountable to both nurses and midwives to the public at large.
- iv. **Public Focus:** We will give profound attention to the interest of the public in discharging its duties to the Council.
- v. **Openness and Transparency:** We will strive to be open and transparent in discharging its duties.
- vi. **Honest and Ethical:** We will conduct ourselves honestly, open and fair ethical manner.
- vii. **Partnership:** We will seek out and develop partnerships with organizations, communities and individuals whose objectives are similar to those of the Council in an effort to ensure maximum provision of services to the public.

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3.0 NATURE OF OPERATIONS

The Tanzania Nursing and Midwifery Council is a semi-autonomous Professional Regulatory Board established in 1953 through the Nurses and Midwives Registration Ordinance 325. Currently it operates under Tanzania Nursing and Midwifery Act of 2010 and its regulations. The Act makes the provisions for protection, promotion, and preservation of the public health safety and welfare through regulation and control of Nursing and Midwifery education and practice.

4.0 OBJECTIVE AND STRATEGIES

The objective of the Council in carrying out its functions clearly defined under Section 6 of the Nursing and Midwifery Act, 2010. as follows; -

- i. To register and enrol duly qualified applicants by examination, endorsement, reinstatement of fulfilling any other requirement;
- ii. To advise the Minister on matters concerning Nursing and Midwifery and to make recommendations on policy matters;
- iii. To ensure that the Register and Roll of nurses and midwives are kept, maintained and updated in the prescribed manner;
- iv. To establish standards of proficiency necessary to be admitted to the different parts of the Register or Roll;
- v. To collaborate with other relevant authorities on matters pertaining to Nursing and Midwifery education, training and practice in approving various standards;
- vi. To evaluate Nursing education programs and approve such programs to meet the Councils' requirement;
- vii. To issue, renew, replace and cancel Nursing and Midwifery practicing licenses;
- viii. To approve the annual budget of the Council;
- ix. To establish and keep under review the standards of conduct, performance and ethics expected from nurses and midwives and prospective nurses and midwives and give them guidance on these matters as it sees fit;
- x. To caution, censure, order the suspension from practice, or order the removal or restoration from the Register or Roll of the name of any registered nurse or midwife or enrolled nurse or midwife for malpractice, negligence or professional misconduct;
- xi. To prescribe uniforms, badges and any other distinctive identities to be worn by nurses and midwives;
- xii. To prescribe the form of professional oath to be used or administered upon all nurses and midwives on admission and other profession occasions;

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- xiii. To prescribe standards and conditions for establishing private Nursing or Midwifery services including Nursing homes, Nursing clinics, maternity homes and maternity clinics;
- xiv. To grant license for establishing private Nursing or Midwifery services, schools of Nursing or Midwifery;
- xv. To develop, conduct and regulate Nursing and Midwifery registration or enrolment examinations; and
- xvi. To perform any other functions as prescribed by the Act or as may be directed by the Minister

4.1 Strategies for achieving objectives

The Council implement its 2nd Strategic Plan from (2020/21-2024/25), when executing work plan and budget for the financial year 2021/22. The Strategic Plan is the leading instrument for planning, priority setting and decision making. It facilitates discharging of the role and functions of the Council for the period of two (2) years, from the financial year 2020/21 to 2021/22. Specifically, the plan places emphasis on strategies to be executed to achieve the strategic objectives. The Strategic Plan has the following four (4) strategic goals whose implementation are summarized into strategies, target and outcome indicators.

Objective A: HIV/AIDS infections and NCD's reduced

i. Rationale

Currently there is no any data regarding HIV/AIDS and NCD available among TNMC staff. However, the TNMC management is encouraging to test and disclose their HIV/AIDS and NCD's status in order for the organization to take measure, alleviate and reduce the impact that can be caused by HIV/AIDS and NCD's at TNMC.

ii. Strategies

- a. Promote HIV/AIDS and NCD's preventive measures.
- b. Strengthen HIV/AIDS and NCD's supportive services.
- c. Implement HIV and AIDS and NCD's workplace intervention.

iii. Targets

- a. Training and testing TNMC staff on HIV/AIDS and NCD's implemented by June 2025
- b. Supportive Services on NCD's provided by June 2025
- c. Care and Nutritional Support to Staff LWHA's facilitated by June 2025
- d. Preventive Services on NCD's Provide by June 2025

iv. Outcome Indicators

- a. Percentage of staff disclosed from HIV/AIDS and NCD's infection status.
- b. Level of staff satisfaction on HIV and AIDS supportive services
- c. Percentage of staff with NCD's
- d. Number of staffs diagnosed with NCD's reduced.

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Objective and Strategies (Continued)

Objective B: Implementation of National Anti-Corruption strategy enhanced and sustained

i. Rationale

TNMC is committed to take an active role in prevention of corruption through promoting work place preventive measures.

ii. Strategies

- a. Introduce anti-corruption programs at work place
- b. Conduct awareness program on ethical issues

iii. Targets

- a. Anti-Corruption programs at the work place implemented by June, 2025
- b. Complaints handling mechanism instituted by June, 2025

vi. Outcome Indicators

- a. Percentage in corruption incidences resolved
- b. Perception of clients on corruption at TNMC

Objective C: Nursing and Midwifery Education and Practice improved

i. Rationale

Tanzania Nursing and Midwifery Council has the mandate of ensuring the protection, promotion and preservation of the public health, safety and welfare through regulation and control of Nursing and Midwifery education and practice. Currently nurses and midwives who are being regulated by TNMC have been blamed by the public for various reasons including malpractices and non-adherence to code of ethics and professional conduct.

However, some complaints have been wrongly assumed to be done by nurses and midwives while in actual sense nurses and midwives were not involved in such cases. The situation happens where the public fail to understand who is a nurse or midwife. Some nurses and midwives are challenged with keeping themselves up to date in professional practices and some not conforming to professional practice requirements. These situations affect quality of Nursing and Midwifery services and distort the image of Nursing and Midwifery professions in Tanzania. The Council needs to improve the quality of Nursing and Midwifery services by engaging effectively the supervisory authorities and strengthening of the registration, enrollment and licensure of qualified nurses and midwives.

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ii. Strategies

- a. Strengthen registration, enrolment and licensing
- b. Strengthen capacity of supervisory authorities at all levels
- c. Strengthen capacity of nurses and midwives' practices
- d. Strengthen capacity of Nursing and Midwifery Education

Objective C: Nursing and Midwifery Education and Practice improved

iii. Targets

- a) 100% of eligible Nurses and Midwives licenses renewed by June, 2025
- b) 100% of qualified nurses and midwives registered and licensed by June, 2025
- c) Online verification of Enrolled and registered established and implemented by June, 2025
- d) 100% of training institutions licensed by June, 2025
- e) Supervisory Authorities capacity building plan implemented by June, 2025
- f) Mechanism for nurses and midwives to implement CPD institutionalized by June, 2025
- g) Mechanisms for monitoring practice and code of ethics and professional conduct for Nurses and Midwives instituted by June, 2025
- h) Standards and guidelines in Nursing and Midwifery practice Developed reviewed by June, 2023
- i) Performance of Private Nursing and Midwifery facilities monitored and evaluated by June, 2025
- j) Mechanism for monitoring delivery of Nursing and Midwifery education programs by June, 2025

iv. Outcome Indicators

- a. Percentage nurses and midwives registered and enrolled
- b. Number of nurses and midwives renewed their license timely.
- c. Level of Nurses and Midwives customer's satisfaction
- d. Perception of employers on competency of Nurses and Midwives
- e. Number misconduct recorded
- f. Number of nurses and midwives engaged in CPD programs
- g. Number of private nursing and maternity services adhered to prescribed standards and guidelines.
- h. Number of Supervisory Authority trained on regulatory instruments

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Objective D: Institutional capacity to deliver services Improved

i. Rationale

TNMC needs to be efficient and functional in its internal services in order to improve the quality-of-service delivery. The institutional capacity is the fundamental for supporting core functions encompassing three main tangible factors: (i) Skills upgrading, (ii) Procedural improvements, and (iii) Organizational strengthening.

**Objective D: Institutional capacity to deliver services Improved
(continued)**

Currently the TNMC is facing institutional challenges which hamper the smooth running of the organization these includes shortage of staff, inappropriate standardized monitoring and evaluation mechanism.

Others are inadequate spacious office accommodation, insufficient information and awareness of stakeholders on TNMC core functions. In resolving these challenges, the institution strives to create good governance and integrity as it pursues the objective of having effective and efficient arrangements so as to provide reliable services.

ii. Strategies

- a. Strengthen financial management and internal control
- b. Strengthen human resource management
- c. Strengthen internal systems and processes
- d. Improve working environment
- e. Promote public awareness on TNMC roles and functions
- f. Institutionalize feedback mechanism

iii. Targets

- a. Internal auditing and advisory services provided by June, 2025
- b. Internal revenue collection increased by 7% by June, 2025
- c. Administrative and Personnel increased by June, 2025
- d. Financial services provided by June, 2025
- e. Procurement services provided by June, 2025
- f. Communication strategy implemented by June, 2025
- g. TNMC branding strategy developed and implemented by June, 2025
- h. Accessibility of TNMC services increased by June 2025

iv. Outcome Indicators

- a. Audit opinion
- b. Change in Revenue
- c. Level of customer satisfaction
- d. Manning level improved
- e. Level of service provided
- f. Number of goods and services procured

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g. Level of public awareness on TNMC services

4.2 Managing Operations of the Council.

The overall management of the TNMC is conferred to the Council which is required to ensure adherence to the governing laws and procedures. The Board delegates the day-to-day management of the Council to the Registrar who is assisted by management Team. Management Team was being invited to attend Council Board meetings and facilitates effective control of all operational activities.

Managing Operations of the Council (continued)

External stakeholder also invited to Council meeting this include chairman of Audit committees. In addition, the Board had established a Risk Management Policy Framework, 2021 which guide Management on risk management process including monitoring of external environment which may impact the business process of the Council.

5.0 STATEMENT OF SERVICE PERFORMEMANCE INFORMATION

The Council Service Performance Information discloses information needed for accountability and decision-making purpose, primarily to help users of the report by Those Charged with Governance to understand what the Council had set out to achieve (target) and what it has achieved (results). The service performance information is generally being a mix of qualitative and quantitative reporting. The reporting of service performance information is based around two elements: -

- i. Outcomes: what the Council seeks to achieve in terms of its impact on society; and
- ii. Outputs: the goods or services that the Council delivers during the financial year. The Council reporting of service performance information is provided in this report under Para 12: Key performance indicators

6.0 COUNCIL OPERATING MODEL

The Council's operating model is the system of transforming inputs, through its operating activities, into outputs and outcomes that aims to fulfil Council's strategic purposes and create value over the short, medium and long term. Thus, Council Operating Model is explained below: -

6.1 Inputs

i. Human Capital

The Council has employed staff with adequate skills and competence to ensure delivery of quality services. Employees are well motivated and perform their duties responsibly and in ethical manner.

ii. Financial Capital

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Financial capital is composed of financial resources obtained from license fee, registration fee, conference facility charges and miscellaneous receipts.

ii. Social and Relationship Capital

In executing its functions, the Council has established an ethical and transparent relationship with government institutions, customers, suppliers, policy makers and the society in general.

vi. Intellectual Capital

The Council has upgraded the Tanzania Nursing and Midwifery Council Information System (TNMCIS) which embody application for indexing, application for temporary registration, disaster recovering site, bulk payment system and portal.

6.2 Operating Activities

The Council implements a number of activities in converting inputs into quality service delivery. The operating activities are as follows;

- i. Improve and facilitate information technology
- ii. Facilitate registration and provision of certificate and licenses to newly graduate nurses and midwives
- iii. Disseminate various guidelines dealing with nurses and midwives Professional
- iv. Conduct preliminary inquiry against nurses & midwives' allegations
- v. Conduct 3 full inquiries against nurses & midwives' allegations within the set time frame according to the TNMC Act
- vi. Provide administrative support and personnel services to 23 eligible staff
- vii. Performed TNMC staff vetting
- viii. Facilitate training program to TNMC staff
- ix. Conduct quarterly TNMC Council meetings
- x. Carry out routine maintenance of TNMC motor vehicles
- xi. Carry out routine maintenance of TNMC office equipment's
- xii. Carry out routine maintenances of TNMC infrastructure
- xiii. Prepare and submit financial statements and other financial reports to Treasury and NAO
- xiv. Conduct interim and annual stock taking and update TNMC assets register and revaluation
- xv. Facilitate internal audit to perform its mandatory duties
- xvi. Set and conduct licensing examinations
- xvii. Mark licensing examinations
- xviii. Conduct verification of institutions' requests to run programs for Nursing and Midwifery training

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- xix. Conduct Comprehensive Supportive Supervision to 20 Nursing and Midwifery Training schools and health facilities including private institutions
- xx. Develop and review tools and guideline for supportive supervision for Nursing and Midwifery schools and hospitals, auditing tool for maternity home and TNMC working forms quality assurance policy and quality monitoring tools
- xxi. Build capacity and accredit internship centers for nurses and midwives Internship practice
- xxii. Review Nursing and Midwifery Regulations
- xxiii. Carry out and preparation of ICT Master Plan

6.3 Outputs

The following are the Outputs

- i. Online Registration, Enrollment and licensing system established and implemented.
- ii. Supervisory Authorities capacity building plan developed and implemented
- iii. Standards and guidelines in Nursing and Midwifery practice developed/ Reviewed
- iv. Mechanisms for monitoring practice and code of conduct for Nurses and Midwives instituted
- v. Performance of Private Nursing and Midwifery Facilities monitored and evaluated
- vi. Internal auditing and advisory services provided.
- vii. Internal revenue collection increased by 7%
- viii. Administrative and personnel services implemented
- ix. Communication strategy implemented
- x. TNMC branding strategy developed and implemented
- xi. Stakeholder engagement plan developed and implemented
- xii. Care and Nutritional Support to Staff LWHAs implemented

6.4 Outcomes

The following were noted outcomes:

- i. Collaborations with various internal and external stakeholders
- ii. Level of public awareness on TNMC services
- iii. Level of customer satisfaction with services
- iv. Change in revenue
- v. Trends of CAG Audit opinion
- vi. Level of customer satisfaction with services issued
- vii. Perception of employers on competency of nurses and midwives
- viii. Level of nurses and Midwives customer satisfaction
- ix. Percentage change of malpractice

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- x. Perception of clients on corruption at TNMC
- xi. Percentage change in corruption incidences resolved
- xii. Level of staff satisfaction on HIV/AIDS supportive services

7.0 CURRENT AND FUTURE DEVELOPMENT AND PERFORMANCE

7.1 Purpose and Council Strategy

TNMC has clearly articulated its vision and purpose that have been endorsed by the Council. The Vision and Mission of the Council are indicated in Paragraph 2. Along with this core Value TNMC has developed five years Strategic Plan (2020/2021 - 2024/25) which has initiatives that geared towards attainment of its vision.

The Strategic Plan has been approved by the Council and its implementation is measured through the predefined key performance indicators. Further, the plan is regularly reviewed and appropriate measures are taken in order to cope with the changing operating environment.

7.2 Integrity, Transparency and Accountability

The Council has a system in place whereby:

- i. There is a flow of information to the Council that assists the Registrar and Head of Departments and Units to fulfil their roles and carry out their responsibilities with integrity and ensure appropriate accountability. Under such system, TNMC Management is obliged to provide various performance reports that aid in assessing financial and non-financial position and performance of the Council. The reports are provided on quarterly basis through Committees of the Council.
- ii. Integrity of Financial Statements and other key information is safe guarded by internal controls in place. The Council is achieving this through existence of Internal Audit Unit that is guided by internal Audit Charter and international auditing standards. During the year 2021/2022, the Internal Audit Unit reviewed operations including the financial statements and advise the TNMC Management and the Council accordingly. Also, Financial Statements and other key information are subjected to an independent external auditing through the Office of the Controller and Auditor General.
- iii. There is transparency and accountability to stakeholders in TNMC. This is achieved through existence of the Nursing and Midwifery Act, 2010 and Regulations as well as several policies and guidelines observed when dealing with stakeholders.

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- i. There are integrated tools for promoting staff and corporate integrity. These include:
 - a. Professional Code of Ethics for Nurses and Midwives in Tanzania
 - b. Scope of Practice
 - c. Client Charter
 - d. OPRAS
 - e. Job description
 - f. Council handbook
 - g. Supervisory Authority Handbook
 - h. Staff Regulation
 - i. Financial Regulation
 - j. CPD accreditation Guideline
 - k. Risk Policy
 - l. Risk Register
 - m. Risk Frame Work

7.3 Development Plan and Performance

During the year under review, the Council managed to accomplish preparation of geotechnical investigation, environmental and social impact assessment on its land for office accommodation located at Medeli area in Dodoma City Council. The Council has allocated TZS 1,000,000,000 for phase one construction in the next financial year.

Furthermore, the Council has employed staff with adequate skills and competence to ensure delivery of quality services, whereby employees are well motivated and perform their duties responsibly and in ethical manner.

The Council enhanced knowledge of its staff in relation to regulatory, managerial and operational competencies of which 51 staff attended local short- and long-term training on general management, professional, secretarial practices, customer care services, sensitization on anti-corruption, HIV and AIDS prevention to improve their performance.

During the Financial year 2021/2022 the Council managed to strengthen access to existing online services including adding new modules that will simplify the operation of TNMC. Moreover, special attention has been paid to the assessment of existing solutions and for creating roadmaps for future improvements and developments in IT to deliver a safe, secure, and reliable ICT infrastructure that supports new ways of working.

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7.4. Significant Aspect of the Statement of Financial Performance

During the year ended 30th June, 2022 TNMC closed with a deficit of TZS 456,244,254 (2020/2021: a surplus of TZS 59,514,421) as shown in the Statement of Financial Performance.

i. Revenue:

a. Fees, fines, penalties and Forfeits

During the year under review the amount for fees, fine, penalties and forfeits was TZS 1,191,989,980 compared to TZS 712,272,200 of 2020/2021. The increase of TZS 479,717,780 is due to being the high season of Licence Renewal

b. Other Revenue

During the year under review the amount for other revenue was TZS 624,347,711 compared to TZS 779,483,451 of 2020/2021. The decrease of TZS 155,135,740 is due to few number of candidates who sat for examination.

c. Revenue from Exchange Transaction

During the year under review the amount for Revenue from Exchange Transaction was TZS 730,000 compared to TZS 189,928,750. The decrease of TZS 189,198,750 is due to less people who hired conference facility.

d. Revenue Grant

The actual amount for revenue grant was TZS 771,194,000 in 2021/2022 compared to TZS 403,030,751 of 2020/2021. The increase of TZS 368,163,249 was due to increase of number of staffs.

ii. Expenses:

a. Amortization of Intangible asset

The amount for amortization of Intangible asset for the year under review was TZS 8,968,000 compared to TZS 8,968,000 of 2020/2021.

b. Depreciation of Property, Plant and Equipment

The amount for Depreciation in the year under review was TZS 112,256,931 compared to TZS 130,981,819. The decrease of TZS 18,724,888 was due to having fully depreciated assets.

c. Maintenance Expenses

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The amount for maintenance expense during the year under review was TZS 54,024,998 compared to TZS 44,736,780 of 2020/2021. The increase of TZS 9,288,218 is due to increase in Council operations.

d. Other expenses

The amount for other expenses for the year under review was TZS 37,885,113 compared to TZS 67,628,487 of 2020/2021. The difference of TZS 29,743,374 is due reduced fee charged.

e. Social Benefits

The amount for Social Benefit during the year under review was TZS 290,000 compared to TZS 7,443,850 of 2020/2021. The decrease of TZS 7,153,850 reduce contribution paid to the beneficiary.

f. Use of Goods and Services

The amount for use of goods and services for the year under review was TZS 1,536,496,894 compared to TZS 986,341,133. The increase of TZS 550,155,761 is due to increase in Council operations.

g. Wages Salaries and Employee Benefits.

The amount of Wages salaries and Employee benefits during the year under review was TZS 1,279,584,009 compared to TZS 749,100,651 of 2020/2021.

h. Grants, subsidies and other transfer payment

The amount for grants, subsidies and other transfer payment during the year under review was TZS 15,000,000 compared to TZS 30,000,000 for 2020/2021. The decrease of TZS 15,000,000 is due the fact that in previous year the payment was for two seasons.

7.5 Significant Aspect of Statement of Financial Position

i. Financial Position at the Closure of Financial year 2021/2022

The financial position of the Council is as set out in the statement of financial position. During the year, total assets of the Council increased by TZS 158,958,562 (2020/2021: increased by TZS 341,141,395. On the other hand, there was no any current liabilities in the year 2021/2022 so as in the year 2020/2021.

ii. Non - Current Assets

The Non- current assets position during the period has been affected by normal wear and tear that resulted into depreciation amounting to

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TZS 112,256,931 for Property, Plants and Equipment (PPE) and amortization of TZS 8,968,000 for intangible assets. Further, the Council acquired new assets worth TZS 280,183,494

iii. Cash and Cash Equivalent

The amount for Cash and cash equivalent during the year under review TZS 528,957,668 compared to TZS 1,138,861,851. The decrease of TZS 609,904,182 is due to increase in council operations.

iv. Prepayment

The amount for Prepayment during the year under review was TZS 2,244,871 compared to TZS 5,968,451. The decrease of TZS 3,723,580 was due to increase in Council operation.

v. Receivable

The amount for receivable during the year under review was TZS 63,238,600 compared to TZS 58,989,980. The increase of TZS 4,248,620 is due to increase in revenue receivable from hire of conference facilities. The other receivable is mainly comprised of amount from TASAC totaling TZS 35,250,000 and from other institution total TZS 15,500,000.

vi. Intangible asset

The amount for Intangible asset during the year under review was TZS 26,904,000 compared to TZS 35,872,000. The decrease of TZS 8,968,000 is due to wear and tear if intangible asset.

vii. Property Plant and Equipment

The amount of Property plant and equipment during the year under review was TZS 3,569,452,512 compared to TZS 3,401,525,949 of 2020/2021. The increase of TZS 167,926,563 is due to purchase of new asset.

viii. Deposit

The amount for Deposits during the year under review was TZS 5,823,675 compared to TZS 0 for the year 2020/2021. The increase of TZS 5,823,675 was due to not having unapplied account in our previous system (EPICOR).

ix. Taxpayers Fund

The amount for taxpayers' fund during the year under review was TZS 3,196,537,515 compared to TZS 3,196,537,515 for the year 2020/2021.

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x. Accumulated Surpluses/ Deficits

The amount for accumulated deficit for the year under review was TZS 988,436,463 compared to accumulated surpluses of TZS 1,444,680,716 for the year 2020/2021. The decrease of TZS 456,244,253 is due to increase in council operation.

7.6 Budget Performance

7.6.1 Actual Collection Results

Actual own source collection during the year under review amounted to TZS 1,878,264,972 against target of TZS 3,179,474,049 reflecting a performance rate of 59.07. The estimated target was not reached due to reduced number of nurses and midwives who were renewing their licence.

Table 10: Summary of TNMC actual revenue against approved estimates for five consecutive years: -

Financial Year	Approved Estimate	Actual Revenue	Variance	%of (Increase/ (Decrease)
2017/18	1,078,580,000	643,254,701	(435,325,299)	(40)
2018/19	778,000,000	522,414,588	(255,585,412)	(33)
2019/20	2,177,941,000	3,024,081,115	846,140,115	39
2020/21	1,805,045,000	1,692,911,152	(112,133,848)	(6)
2021/22	3,179,474,049	2,668,458,972	(511,015,077)	(41)

Source: TNMC Revenue Reports

7.6.2 Expenditure

The actual expenditure for the period ended 30th June, 2022 was amounted to TZS 3,044,505,945 (2020/2021: TZS 1,755,977,360) against the budget of TZS 3,639,170,049 (2020/2021: TZS 2,562,369,530). Detailed expenditure performance for 2021/2022 is provided in the Statement for Comparison of TNMC Actual Expenditures and Approved Budget for the year ended 30th June, 2022.

Table 11: Summary of TNMC actual expenditure against approved estimates for five consecutive years: -

Financial year	Approved estimate	Actual expenditure	Variance	%of (increase/ (decrease)
2017/18	1,658,580,000	1,459,976,402	198,603,598	12
2018/19	1,217,245,000	639,547,843	577,697,157	47
2019/20	3,072,509,327	1,885,228,026	1,187,281,301	39
2020/21	2,562,369,926	1,728,790,926	833,579,000	33
2021/22	3,639,170,049	3,029,505,945	609,664,104	22

Source: TNMC Expenditure Reports

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7.7 Analysis of Council External Environment

This Section provides analysis of the political, economic, social, technological, environmental and legal aspects influencing TNMC operations.

i. Political Aspect

Tanzania has maintained political stability and peacefulness since independence. Political stability in the country together with strong institutional arrangements provides opportunity for TNMC to manage and supervise Nursing and Midwifery services effectively.

Due to political focus derived increase of enrolment of Nurses and Midwives training institutions and more health infrastructures have been built around the country thus creating more demand of nurses and midwives. On the other hand, politicians have been interfering with nurses and midwives when performing their duties. Nevertheless, TNMC provides advice to the Minister on the performance regarding to Nursing and Midwifery services in the country.

ii. Economic Aspect

Availability of good health services can influence the growth of national economy. Health sector and community has been contributing to the national economy at the rate of 1.4% for the four past years. TNMC being part of the health sector plays significant role in the national economy growth TNMC performance depends on other factors such as inflation rates, interest rates, industrialization in the health sector and development of infrastructures especially transport network and electricity.

iii. Social Aspect

Social aspect includes demographic dynamics such as aging, distribution of income, population growth, and level of education, customer behaviour, cultural and religious rules. Changes of Demographic features of the society may lead to increased pressure on TNMC activities. There is a huge number of nurses and midwives retiring without being replaced in the Public Sector thus creating shortage of professionals which out way quality of Nursing and Midwifery services to the society compared to client's demand.

However, the society is experiencing uneven distribution of income among society members, nurses and midwives being among them. On the other hand, health services demand increases with increase of population; consequently, it leads to more demand of Nursing and Midwifery services. Nevertheless, with more informed society members it demands for Nurses and Midwives to be more professional oriented. Likewise, acknowledging patient's culture by nurses and midwives can promote trust, better health care, acceptance of health care needs which will lead to improved health services adherence.

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iv. Technological Aspect

Technology includes the use of materials, tools, techniques and source of power to make life easier or more pleasant and work more productive. TNMC utilizes a wide variety of technological opportunities to facilitate its operations. Some of them include computerized nurses and midwives' data base, Government Electronic Payment Gateway, online application for licensure examination, electronic examination marking system, networking and communication through zoom meeting.

v. Environmental Aspect

Human's interactions with the environment constantly affect quality of Nursing and Midwifery care services in positive and negative. Changes of weather creates conducive environment for epidemic diseases outbreak such as Malaria, Cholera, Dengue, Diarrhoea which increases work load to Nurses and Midwives hence affecting quality of services. Some time, TNMC is experiencing communication difficulties to access nurses and midwives working in hard-to-reach environment due to unfavourable infrastructure to provide support supervision and closely monitoring of service delivery. In favourable environment, TNMC can easily access nurses and midwives to implement its regulatory functions.

vi. Legal Aspect

Today, more than ever, TNMC has to consider the legal implications of their practice. Litigation against health care professionals has increased as health care consumers become more aware of their legal rights. More legislation are being enacted to protect human rights in different social, economic and political spheres hence more factual circumstances that can give rise to a legal action. TNMC in implementing its functions alongside with these changes leads to client's satisfaction on quality services and good outcomes.

8.0 RESOURCES

The Council has enthused, experienced, dedicated and knowledgeable employees committed to the provision of quality services that meet and exceed customers' expectations. Management adheres to the principles of good governance and promotes good working environment and labour relations. In addition, the Council has continually invested on human resource development focusing on training, staff wellness, staff recognition, and career growth.

During the Financial Year 2021/2022 the Council coordinated the process to obtain employment permit from the Permanent Secretary of Public Service Management and Good Governance of 16 staff through transfer. During this period under review 13 out of 16 employees were transferred from different Government Institutions to Tanzania Nursing and Midwifery Council. Furthermore, the Council received three transferred employees from the

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Permanent Secretary of Public Service Management and Good Governance
 which made a total of 16 employees intended as per permit

The employees who were transferred in are as prescribed below: -

SN	Designation	Number
1	Principal Ass. Nursing Officer II	1
2	Nursing Officer II	8
3	Human Resource Officer II	1
4	Economist II	1
5	Supplies Officer II	1
6	Internal Auditor Officer II	1
7	Personal Secretary I	1
8	Driver II	1
9	Senior Office Assistant	1
TOTAL		16

9.0 PRINCIPAL RISK, UNCERTAINTIES AND OPPORTUNITIES

9.1 Principal Risk and Uncertainties

The Council Principal Risk and Uncertainty with their impact and mitigation are summarized under: -

Objective	Risk	Impact	Risk Mitigation
Objective A: HIV AIDS infections and NCD reduced and supportive services improved	Unwillingness of staff to attend training on HIV/AIDS	• Increase of infections of HIV and AIDS • Increase of death rate of HIV and AIDS • Poor of service delivery.	Create awareness on importance of attending HIV and AIDS training sessions
Objective B: Implementation of national Anti-Corruption programme implemented by June, 2025	inadequate guidelines concerning ethical matters	• Increase of complaint • Customer dissatisfaction • Poor of service delivery • Bad image of an organization to the public	• Training Council staff and stakeholder concerning ethical matter
Objective C Nursing and Midwifery practice improved by June 2025	None compliance to the established online registration, enrolment, and licensing examination	• Obtain wrong data of applicants leading to misallocation of resources • Failure to meet value for money	• More effort on computer training and utilization • Strengthening TNMC internet server

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	system	• Audit queries • Failure to obtain estimated number of registrants for registration and enrollment • Failure to meet collection of targeted budgets	• TPDD personnel commitment
	Failure of schools/institutions to submit student information for indexing	• Missing student's information to the data base • Delay of indexing process • Enrollment of non-eligible candidates to the data base • Audit queries • Failure to meet collection of targeted budgets	• Allocate funds to facilitate indexing process • Strengthening the system and communication • Facilitate indexing process timely
	Possibility of breach examinations regulations	• Missing strong room for examination storage and processing • Missing reliable transportation system • Failure to allocate students timely • Create interruption during the examination process • Possibility of cheating and forgery • Possibility to tarnish organization image	• Facilitate timely preparation of student's identification cards • Strengthening examination's infrastructure and security
	Possibility of failure to obtain estimated number of eligible candidates for licensure examination	Few numbers of registrants for registration, enrolment and licensing	• Strengthening timely online application • Strengthening personal commitment
	Possibility to failure of CPD implementation process	• Forgery of CPD points to nurses and midwives leading to misconduct • Lack of updates related to Nursing and Midwifery	• Solicit funds to facilitate CPD implementation process • Sensitize and disseminate CPD

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		- professional practice - Low quality of care	- implementation process - Follow up and monitoring of CPD implementation process - Enhance CPD accreditation guideline - Reinforce stakeholders and agencies with the interest of supporting CPD
	Possibility of Nurses and Midwives to practice with inactive license	- Practice without active license that may lead to misconduct - Negative image towards organization in case of malpractice - Violation of rules and regulations - Reduce human resources in case of rejection from practice	- Supervisory Authority working closely with TNMC to periodic verification of licensure renewal status - Strengthen adherence to Nursing and Midwifery Act and its regulations of 2010 - Create awareness on licensure renewal through TNMC website
	Possibility of failure to comply with registration and license of training institutions as stipulated in the Nursing and Midwifery Act and its Regulation of 2010	- Violation of regulation and rules for registration - Discontinuing the institution to operate nursing and midwifery programs - Disturbance to candidates who will never be registered by the Council	- Consider sufficient budget for regular supervision and monitoring all over the country - Create public awareness to rules and regulations
	Possibility of producing unqualified nurses and midwives	- Negative image of the Council - Wastage of time and resources to both	Create public awareness to rules and

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		• candidates and owner of institution • Production of unqualified nurses and midwives	regulations
	Possibility of nurses and midwives to violate the code of conducts as per Nursing and Midwifery Act Of 2010 and its Regulations of 2010	• Loss of public protection regarding nursing and midwifery services • Increase professional misconducts	• Create awareness to the supervisory authorities periodically to be well oriented with professional code of conducts • Regular supportive supervision of supervisory authorities to nurses and midwives in their coverage • Keep updates according to changes • Disseminate documents related to professional code of conducts to all levels
	Failure of technics used for monitoring and evaluation process to cover the planned activities	• Increased number of deaths • Increased complains concerning services offered • Increase number of malpractices to Nurses and Midwives • None adherence of Private Nursing and Midwifery services delivery protocol • Poor quality service delivered	• Training opportunity regarding standards and guideline of Nursing and Midwifery services • Supportive supervision • Capacity building among staff
	Lack of awareness on planned and implemented activities among Supervisory Authorities	• Under performance • Poor service delivery • Lack of self confidence • Increased number of	• Training opportunity • Supportive supervision • Capacity building

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		- malpractices to Nurses and Midwives - Reduced quality in productivity of Nursing and Midwifery services in Tanzania	
	Possibility of incomplete of planned activities for SA.	- Failure to reach the planned target - Increased Complains among customer - Reduced quality of customer care - Negative image of the Organization	- Fixed schedule for planned activities - Periodic annual review
Objective D	Possibility of failure of TNMCI system	- System down /slow - Loss Data or giving incorrect Information of customer - Unavailability or unstable network - Loss of institutional finance - Leakage of institutional confidential issues	- More training especially on Cisco Network academy (CISCO). - Enhance of Council staff to continue adhering to ICT Security Policy - Periodic review and updates of available security policy following technological changes
	Possibility of malicious programs and virus to attack and infect the ICT Infrastructure of Tanzania nursing and midwife Council	- Loss of data/information - Unavailable of service - Destruction or corruption of the system - Failure of dependable online system services such online license renewal, Licensure Exam and etc.	- Purchasing extra hard drives for backup. - Enhance organization staff to use safe mode to share documents eg. E mailing and direct printing through network printer. - Disable flash drives through domain controller in the server. - Install

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			securable antivirus application and manage server settings. Allow recommended programs updates to strengthen securing
	Possibility of failure to identify other sources of income	- Drop of revenue - Failure to meet organization priorities - Fail to facilitate supervision of nurses and midwives - Audit queries	- Nurses and Midwives encouraged to renew of license on time - Identification of other sources of income
	Possibility of failure to review fee rates to professionals	- Drop of revenue - Failure to meet organization priorities - Fail to facilitate supervision of nurses and midwives. - Audit queries	- More training to nurses and midwives regarding The Nursing and Midwifery Act, 2010" with provision for protection, promotion and preservation of the public Health, safety and welfare through regulation and control of - Nursing and Midwifery education and practice that need renew of license.
	Possibility of failure to send the Message to the audience	- Inaccurate information - Failure to deliver the message - Inaccurate practitioners.	- More training especially on the Communication strategy - More training regarding the growth of information technology

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	Possibility of Failure to comply with Branding Strategies	- Stakeholders will not be aware of our services - Failure to reach large number of people - Low publication of our activities	- To conduct awareness to different stakeholders - To increase sources of revenue
	Possibility of failure to comply with PPA of 2011 and its regulation 2013 as amended 2016	- Obtaining of inferior goods/low quality product/services - Delay in project implementation due to failure of materials delivery - Failure to meet value for money - Loss of organizations goodwill/reputation Audit queries	- More training especially on TANePS - More training regarding in Public Procurement Laws and Regulation to user department, evaluation committees, Tender Board members and PMU staff

Opportunities

The Council Risk Assessment Process Identifies opportunities that will enhance the execution of Strategic plan as summarized below: -

- i. Availability of e-Government systems (GePG, EPICOR and HCMIS)
- ii. Decentralization and empowerment of district authorities
- iii. Utilization of Health Sector forums to advocate TNMC issues
- iv. Existence of development partners working with TNMC
- v. Availability of four pillars in nursing services (QUAD)
- vi. Availability of internal and external auditing services
- vii. Availability of Government Policies and guidelines
- viii. Existence of Supervisory Authorities (RNOs and DNOS and Principals) as an extended arm of TNMC

The Council is mindful of the following assumptions during assessments of the risks, uncertainties and opportunities:

- i. political environment will remain stable and political support to the Council activities will prevail during the implementation of the Council's objective.
- ii. Stable and predictable Laws and Regulations will exist during the implementation of Council Objectives.

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- iii. Competent, skilled and motivated staff will be available during the Strategic Plan implementation period.
- iv. Good or stable relationship with key stakeholders like Ministries (OR-TAMISEMI, MOH, MoFP, OR-MUUB) Treasurer Registrar, Nursing and Midwifery students, teachers, institutions. Other service providers/Regulatory Authorities (NECTA, NACTE, TCU) will be maintained during the implementation of the Council Strategic Plan;
- v. Availability of sufficient financial and physical resources like buildings, working tools, and SOPs for the implementation of the Council Strategic Plan
- vi. The current organisation structure will remain intact for the implementation of Council Strategic Plan and there will be no significant change in the existing organisation structure.

10.0 STAKEHOLDERS RELATIONSHIP

TNMC analysed its operating environment through existing documentations (Performance review) TNMC interacts with a number of stakeholders both internal and external. These stakeholders include Nursing and Midwifery students, Intern Nurses and Midwives, Nursing and Midwifery practitioners, Treasurer Registrar, Ministries (OR-TAMISEMI, MOH, MoFP, OR-MUUB), Development Partners etc.

Principal Risk, Uncertainties and Opportunities (Continued)

The following table provides Council stakeholders, services offered to them and their expectations; -

SN	Stakeholder	Services Offered	Expectations
1.	The General Public	Information about the Nursing and Midwifery Act, 2010 and regulations Disciplinary action taken to malpractice Information on client's rights and obligations Safeguard client information, dignity and right to privacy	Quality Nursing and Midwifery services Public protection in health Proper measures taken in cases of professional malpractice Timely and accurate information on clients' rights and obligations Confidentiality of client information
2	Treasurer Registrar	Perform according to agreed Organization objectives Policies, legislation,	Objectives Achievement Clear and accessible policies, legislation,

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		regulation, circular, guideline and Standards	regulations, circulars and Standards Operating Procedures
2.	Ministries (OR-TAMISEMI, MOH, MoFP, OR-MUUB)	Implementation of Health Policy, regulations and directives. Technical advice on Nursing and Midwifery profession, training, guidelines, standards and practice National representation in Regional and International Forums	Effective and efficient implementation of Health Policy, regulations and directives Adherence to professional ethical conduct and standards Good National representation in Regional and International Forums
3.	Nursing and Midwifery students	Indexing for Licensing Examination Information on Licensing Examination regulations, centers and examination calendar	Timely issuance of Index Numbers Timely and accurate information on Licensing Examination regulations, centers and examination calendar
4.	Intern Nurses and Midwives	Provisional registration Induction and orientation Mentorship and coaching through Supervisory Authority Assessment to meet Full Registration criteria	Timely Provisional Registration Accurate induction and orientation courses Adequate and timely exposure to Nursing and Midwifery skills Fair assessment for full registration
5.	Nurses and Midwives	Registration and licensing Standards of Proficiency in their practice and scope of practice Supportive supervision coaching and mentoring. Authentication for domestic and international practice Guidelines for Continuing Professional Development	Timely registration, licensing and recognition Clear, timely, available, accessible and implementable Standards of Proficiency in their practice and Scope of Practice Proper supportive supervision and clear coaching and mentoring programs Timely authentication

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			for domestic and international practice Standardized guidelines for Continuing Professional Development
6.	Development partners	Information on areas for Cooperation Information on expenditure and impact of their support Technical cooperation	Sustainable cooperation Timely, accurate and reliable sharing of information Timely and accurate financial and implementation reports
7.	TNMC employees	Information on TNMC interventions Policies, legislations, regulations, circulars, guidelines and Standard Operating Standards related to TNMC Support for training and career progression Working tools Compensation and promotion Social security Remuneration	Accurate and timely information Clear and accessible Policies, legislations, regulations, circulars, guidelines and Standard Operating Standards related to TNMC Fair treatment in accordance with the Labor Law Timely, fair and adequate support for training and career development Oriented to carrier development Adequate and appropriated working tools Timely compensations and promotion Timely disbursements to Social Security Funds Conducive working environment Timely and attractive wages and remuneration

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8.	Nurses and Midwives Employers Private and Public	Acts, regulations, standards and guidelines Professional information	Timely provision of clear Acts, regulations, standards and guidelines Timely and accurate professional information
9.	Nursing and Midwifery Training Institutions (Schools, Universities,	Registration and Licensing of Training institutions Information about the Nursing and Midwifery Act, 2010 together with the regulations Supportive supervision Policies, legislations, regulations, circulars, guidelines and Standard Operating Standards	Timely registration and licensing of Training Institutions Clear and accurate information about the Nursing and Midwifery Act, 2010 together with the regulations Clear and accessible Policies, legislations, regulations, circulars, guidelines and Standard Operating Standards
10.	Health facilities at all levels (Practicum Site)	Verification of Health Training Institutions Policies, legislations, regulations, circulars, guidelines and Standard Operating Standards Clinical Instructors/Preceptors approval	Timely verification Clear and accessible Policies, legislations, regulations, circulars, guidelines and Standard Operating Standards Timely Clinical Instructors/Preceptors approval
11.	Private Practices in Nursing and Midwifery	Registration and Licensing of Private Practices in Nursing and Midwifery Information on Nursing and Midwifery Act, 2010 together with the regulations Supportive supervision Policies, legislations, regulations, circulars, guidelines and Standard Operating Standards Verification of facility providers	Timely registration and licensing of Private Practices in Nursing and Midwifery Clear and accurate information about the Nursing and Midwifery Act, 2010 together with the regulations Clear and accessible Policies, legislations, regulations, circulars, guidelines and Standard Operating Procedures (SOPs) Timely verification of facility providers Regular mentorship

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13.	Media	Information on Nursing and Midwifery issue and TNMC roles	Timely and accurate information
14.	Other service providers/Regulatory Authorities (NECTA, NACTE, TCU) Professional bodies	Policies, legislations, regulations, circulars, guidelines and Standard Operating Standards	Professional guidance Sharing of information Clear and accessible Policies, legislations, regulations, circulars, guidelines and Standard Operating Standards

11.0 CAPITAL STRUCTURE AND TREASURY POLICIES

11.1. Capital Structure

The Council's capital structure for the year ended 30 June, 2022 consists of Tax-payers Fund of **TZS 3,196,537,515** and Accumulated Deficit of TZS 424,666,507 (30 June 2021: Accumulated Surplus TZS 59,514,431).

11.2 Treasury Policies and Objectives

Treasury policies involve mechanisms established by the Council, which delegates financial decisions to management in a controlled manner. The control instruments in place include legislation, Government Circulars, and Guidelines. The main objective is to ensure proper control and safeguard of the Government financial resources.

Under these mechanisms, the Council's revenue is collected and remitted directly to the Council revenue collection accounts maintained at designated commercial banks using GePG system. The funds are thereafter transferred on weekly basis each Monday to the Council's revenue collection accounts maintained at BOT. All expenditures of the Council are incurred within the approved limits on the approved annual budget.

11.3 Cash flow

The Council's cash flow is set out in the cash flow statement. On 30th June, 2022 TNMC closed with cash and cash equivalents **TZS 528,957,668**.

11.4 Adjustment

The adjustment of **TZS 1,385,166,285** in the SCAN is amount of accumulated surplus separated from the Tax payers fund.

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12.0 KEY PERFORMANCE INDICATORS

TNMC has key performance indicators to measure its performance in various areas Those indicators include are shown in

Table 16: TNMC's Key Performance Indicators

CODE	OBJECTIVE	STRATEGY	TARGET	RESPONSIBLE PERSON	OUTCOME INDICATORS
A.	HIV/AIDS infections and NCD reduced and Supportive services improved	Promote HIV/AIDS and NCD preventive measures	Preventive Services on HIV/AIDS implemented by June, 2025.	HHRMA&A	Percentage of staff disclosure
			Preventive Services on NCD implemented by June, 2025	HHRMA&A	Level of staff satisfaction on HIVAID supportive services
		Strengthen HIV/AIDS and NCD supportive services	Care and Nutritional Support to Staff LWHAs implemented by June, 2025.	HHRMA&A	Percentage of NCD among staffs
B.	Implementation of National Anti-Corruption strategy enhanced and sustained	Promote workplace corruption preventive measures	Supportive Services on NCD implemented by June, 2025.	HHRMA&A	Percentage change in corruption incidences resolved
		Promote good governance and ethical conduct	Anti-Corruption programme implemented by June, 2025.	HHRMA&A	Perception of clients on corruption at TNMC
			Complaints handling mechanism instituted by June, 2025.	HHRMA&A	
C.	Nursing and Midwifery practice improved	Strengthen registration,	Ethical conduct programme implemented by June, 2025	HHRMA&A	Percentage change of malpractice.
			100% of qualified nurses and midwives licensed annually	HLED	

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CODE	OBJECTIVE	STRATEGY	TARGET	RESPONSIBLE PERSON	OUTCOME INDICATORS	
		enrolment and licensing	100% of eligible Nurses and Midwives licenses renewed annually	HLED	Level of nurses and Midwives customer satisfaction. Perception of employers on competency of nurses and midwives	
			Online Registration, Enrollment and licensing system established and implemented by June, 2022	HLED		
			100% of qualified of training institutions licensed annually	HLED		
		Strengthen capacity of supervisory authorities	Supervisory Authorities capacity building plan developed and implemented by June 2023	HLED		
			Supervisory Authorities engagement plan developed and implemented by June, 2025	HLED		
		Strengthen capacity of nurses and midwives	Standards and guidelines in Nursing and Midwifery practice developed/ reviewed by June, 2023	HLED		Level of customer satisfaction with services issued
			Mechanisms for monitoring practice and code of conduct for Nurses and Midwives instituted by June, 2022	HLED		
Mechanism for nurses and	HTPD					

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CODE	OBJECTIVE	STRATEGY	TARGET	RESPONSIBLE PERSON	OUTCOME INDICATORS
			midwives to implement CPD by June, 2023		
			Performance of Private Nursing and Midwifery Facilities monitored and evaluated by June, 2025	HQMIS	
D.	Institutional capacity to deliver services Improved	Strengthen financial management and internal control	Internal auditing and advisory services provided by June, 2025	HIA	Trends of CAG Audit opinion
		Strengthen human resource management	Internal revenue collection increased by 7% by June, 2025	HFA	Change in Revenue
			Procurement services provided by June, 2025	HFA	Level of customer satisfaction with services
			Financial services provided by June, 2025	HFA	
			Administrative and personnel services implemented by June 2025	HHRMA	
			Human resource development plan prepared and implemented by June, 2025	HHRMA	
		Strengthen internal systems and processes	Statutory regulatory services facilitated by June, 2025.	HHRMA	
			Monitoring and Evaluation systems established and	HQMIS	

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CODE	OBJECTIVE	STRATEGY	TARGET	RESPONSIBLE PERSON	OUTCOME INDICATORS
			implemented by June, 2025		
			Institutional Plans prepared and implemented by June, 2025	HQMIS	
		Improve working environment	Office refurbishment plan developed and implemented by June 2025	HHRMA	
			Information and Communication Technology (ICT) Plan developed and implemented by June, 2025	HHRMA	
		Promote public awareness on TNMC	Communication strategy implemented by June, 2025	HHRMA	Level of public awareness on TNMC services
	Promote collaboration with stakeholders		TNMC branding strategy developed and implemented by June, 2025	HHRMA	Collaborations with various internal and external stakeholders
			Stakeholder engagement plan developed and implemented by June, 2025	HHRMA	

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Key Performance Indicators (Continued)

12.1 Implementation Status of the Council Strategic Plan

The Council implemented most of the planned activities within the two years Strategic Plan (2020/21-2021/22). Some of the key results, major activities and developments which took place during the financial year ended 30 June, 2022 included the following: -

i. Registration and Enrolment of Professionals

During this year under review a total of 5125 nurses and midwives were registered and enrolled, of which, 478(9.3%) were at Bachelor level, 4225(82.4%) Diploma level and 303(6%) certificates respectively. Likewise, 119 (2.3%) Foreign nurses and midwives were given temporary registration and authorization to practice in Tanzania. Their Nationality were from Germany, Canada, Scotland, Ghana, Kenya, France and India.

The number of foreigners is higher compared with the last financial year 2020/2021 of which 36 applicants were Authorized and registered to practice. The increase is due to implementation of online registration system which is easy and accessible to applicants. Other reason affected registration last year was COVID 19 pandemic and lockdown policies which prohibited foreign nurses and midwives to travel out of their countries. The overall number of registration and enrolment was much higher by 30% compared to the financial year 2020/2021. This was attributed by increased number of enrolments of student nurses and midwives to the training Institutions.

Table I: Categories of Nurses and Midwives in different levels of education

SN	Category	Number	Percentage %
1	Bachelor Degree	478	9.3
2	Diploma	4225	82.4
3	Certificate	303	6
5	Foreign Nurses and Midwives	119	2.3
	Total	5,125	100

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Implementation Status of the Council Strategic Plan (Continued)

ii. Provisional Registration.

In the financial year 2021/2022, Provisional Registration was given to qualified nurses and midwives as a pre - requisite before joining Internship Training. A total of 569 nurses and midwives commenced internship training in November, 2021 and 44 in April, 2022 making a total of 613 interns on training and were allocated to 21 centers as follows: -

SN	Internship Centre	Number of Interns
1	The Aga Khan Hospital	20
2	Benjamini Mkapa Hosp	4
3	Amana Regional Referral Hospital	45
4	Bugando Zonal Referral Hospital	36
5	Geita Referral Hospital	15
6	Hubert Kairuki memorial Hospital	10
7	Hydom Referral Hospital	28
8	Iringa Referral Hospital	13
9	Kilimanjaro Christian Medical Centre Zonal Referral Hospital	24
10	Lugalo Military Referral Hospital	28
11	Mawenzi Regional Referral Hospital	15
12	Mbeya Zonal Referral Hospital	34
13	Mloganzila Teaching Hospital	65
14	Mount Meru Regional Referral Hospital	23
15	Muhimbili National Hosp	132
16	Musoma Regional Referral Hospital	20
17	Mwananyamala Regional Referral Hospital	20
18	Sekou Toure Regional Referral Hospital	22
19	Singida Regional Referral Hospital	19
20	Temeke Regional Referral Hospital	20
21	Tumbi Regional Referral Hospital	20
GRAND TOTAL		613

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Implementation Status of the Council Strategic Plan (Continued)

The number of Intern nurses and midwives is higher compared to previous financial year, this was due to commencement of internship program to in-service graduates and increased enrolment of students in universities. To ensure effective quality of graduate nurses and midwives Intern's supervisors from 19 facilities were oriented on various guidelines and approaches on how to support and assess Intern nurses and midwives.

i. Appraisal of Internship Centres

Six Regional Referral Hospitals including Mount Meru, Mwananyamala, Geita, Singida, Hubert Kairuki, Benjamin Mkapa, Dodoma and Haydom were assessed and appraised for internship placement for the newly qualified nurses and midwives during the financial year 2021/2022, making a total of 21 approved centres.

ii. License Renewal

In the financial year 2021/2022, a total of 4,142 (41.4%) nurses and midwives renewed their practicing licences on time, out of planned target of 10,000. The reasons for this low target among others are unemployment. According to TNMCIS up to June 30th 2022, a total of 49,421 nurses and midwives had active licences, of which 29,642 are registered and 19,779 are enrolled.

iii. Verification of Registration / Enrolment Certificates and Licenses

During the financial year 2021/2022, a total of 3159 Certificates and Licenses were submitted to the Council for verification and authenticity. During this process 44 (1.4%) were found unregistered by Tanzania Nursing and Midwifery Council and 12(0.38%) applicants had counterfeit documents: -

Table 2: The Identified Counterfeits

SN	Area/ Region	Identified counterfeits
1	Kigoma	5
2	Kagera	2
3	Rukwa	1
4	Dodoma	2
5	Musoma	1
6	Dar es salaam	1
	Total	12

Unregistered professionals and those with counterfeits were reported to the responsible authorities. The number of counterfeit certificates have decreased compared to 21 identified in the financial year 2020/2021. This was

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attributed by strengthened TNMCIS for verification and collaboration with the employers.

iv. Review and Approval of Nursing and Midwifery Curriculum

During the financial year under review, 10 submitted curricular were reviewed and 3 were approved of which 2 curricular were for Master's program for Advanced Practice in Nursing, Advanced Practice Midwifery and Bachelor of Science in Nursing (BScN) curriculum. The remaining 7 curricular were not approved based on the identified gaps for improvement. The number of curricular for approval have increased by 2 compared to 8 curricular which were received during 2020/2021.

v. Verified Nursing Schools/Institutions

During the year under review, 14 Institutions applied for establishment of Nursing training programs. Verification was conducted to 9 Institutions of which only 6 were approved. The number of Institutions has gradually increased compared to 2020/2021 whereby 11 institutions applied to establish Nursing training programs, and 4 were approved making a total of 106 Institutions of which 11 are at Certificate level, 87 are at Diploma level and 8 are offering Degree levels.

Table 1: Distribution of Institutions according to type ownership

SN	Program	Total Number
1	Certificate	11
2	Diploma	87
3	Degree	8
Total		106

vi. Supervision of the Training Institutions

During financial year 2021/2022, The Council has managed to conduct supervision to 27 Institutions to ensure that Nursing and Midwifery training and operations are maintained according to the standards set. Thirteen (13) out of visited Institutions found to have gaps like inadequate number of teaching staff, insufficient equipment for skills laboratory as well as poor arrangement of equipment and layout of skills laboratory room, inadequacy and lack of current books and other readings materials in the library and lack of clinical follow up for students. Feedback was given to respective Institutions to rectify the identified gaps within given time frame.

vii. Licensure Examination

During financial year 2021/2022 the Council conducted three licensure examinations where a total 7060 sat for licensure examination. Among them 4904 (69.5%) passed examinations 478 (9.7%) were with Bachelor of Science in Nursing, 1896 (38.6%) were In-service Diploma in Nursing and Midwifery,

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2245 (45.7%) were Pre-service Diploma in Nursing and Midwifery and 285 (5.8%) were certificate in Nursing and Midwifery program.

Implementation Status of the Council Strategic Plan (Continued)

The performance has marked increase by 8.5% following awareness of graduates on the modalities and focus of the licensure examination items thus enhance their commitment to clinical rotation.

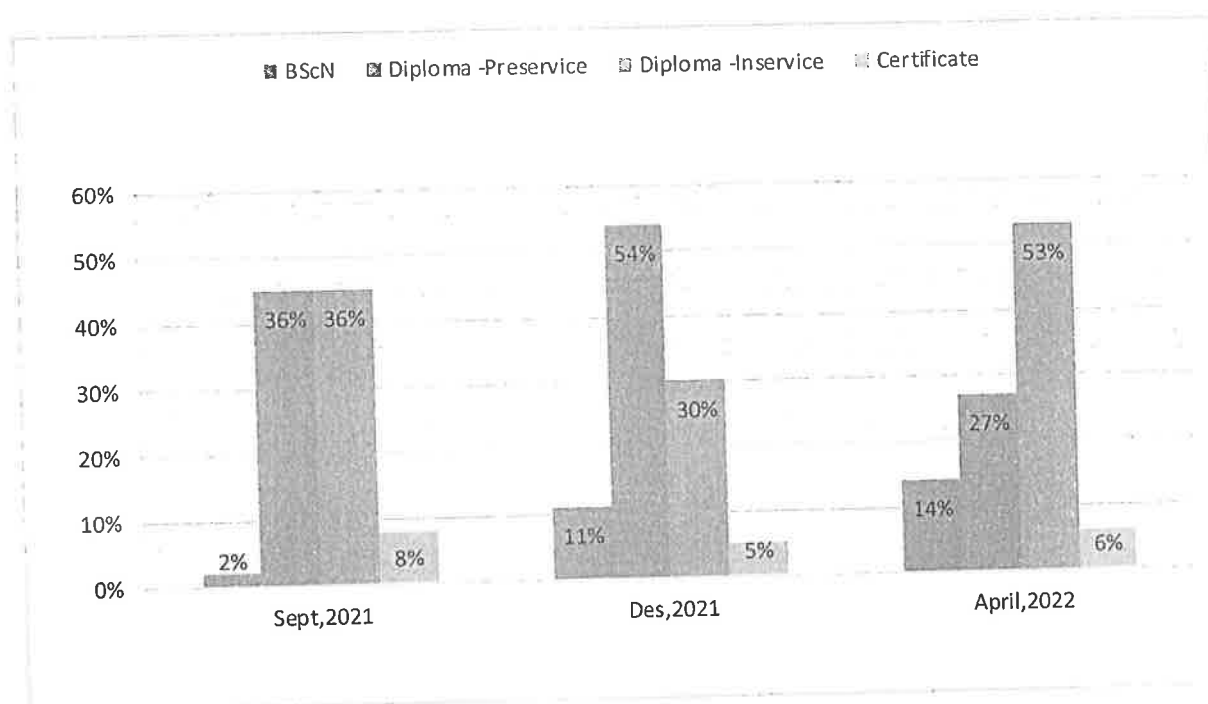
The number of applicants for Licensure examination has increased by 30.1% compared to 2020/2021 of which 4934 candidates sat for examination and 3012 (61%) passed the examination. The reason behind was due to increased number of upgrading Institutions for diploma training and implementation modality of the education curriculum system resulted to increase number of diploma applicants and graduates.

Table 2: Show summary of candidate sat and passed Licensure examination by 2021/2022 financial year

SN	Year	Cand Sat	BScN	Diploma		Certificate	Total Pass
				In-service	Pre-service		
1	Sept,2021	1505	29	548	548	99	1224
2	Dec ,2021	4048	297	762	1405	119	2583
3	April,2022	1507	152	586	292	67	1097
TOTAL		7060	478 (6.8%)	1896 (26.8%)	2245 (31.7%)	285 (4%)	4904 (69.5%)

Figure: showing percentage of candidates passed licensure examination by program during 2021/2022 financial year

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viii. Continuous Professional Development (CPD) Programme

During this financial year 2021/2022 a total of **4075** nurses and midwives from **12** Regions including Nursing Training Institutions were oriented on various issues related to nursing and midwifery as part of Continuous Professional Development (CPD) package. The matters include nursing and midwifery Act, 2010 and its regulations, ethics, importance of professional advancement, License renewal using online application system and how to access online CPD materials through World Education Platforms (WCEA) using their electronic devices such as smart phones, laptops, and iPad. Likewise, a total of **624** newly graduates nurses and midwives were also oriented on the same packages during graduation ceremony.

Table 3: Number of Nurses and Midwives Reached by Region

NO.	Name of Region	Number of Nurses & Midwives Attended
1	Dar es salaam	939
2	Morogoro	138
3	Njombe	79
4	Ruvuma	248
5	Kagera	378
6	Tanga	508
7	Songwe/Rukwa/Katavi	529
8	Manyara	666
9	Kigoma	221
10	Dodoma	183
11	Geita	89
12	Mtwara	42
13	Iringa	255
	Total	4075

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Implementation Status of the Council Strategic Plan (Continued)

Following sensitization, a total number of **16,689** nurses and midwives managed to registered for CPD online and accessed **188,149** various courses compared to previous year whereby **2477** attended online courses and managed to access only 23 courses on different application in Nursing and Midwifery.

Table 5: List of the common courses attended by Nurses and Midwives during FY 2021/2022

SN	Area of Course Covered	Number of learners
1	COVID-19 in pregnant, during birth	16534
2	Pregnancy and Complications During Birth	10152
3	Diagnosing, assessing and managing woman during labour care	10410
4	Improving Care	8305
5	Understanding verbal and non-verbal communication in nursing care	7456
6	Monitoring and Evaluation of Maternal and Perinatal Death Surveillance and Response System	7134
7	Research Article	6906
8	Patient Management	6864
9	Monitoring of blood glucose	6582
10	General Practitioner courses	5832
11	General Nursing courses	5706
12	HIV/AIDS and related management	4916
13	COVID 19 Infection Prevention Control and use of personal Protective Equipment for COVID 19	4831
14	How to perform chest compressions (CPR)	4668
15	Introduction to the WHO Labour Care Guide	4313
16	Diabetes care	3463

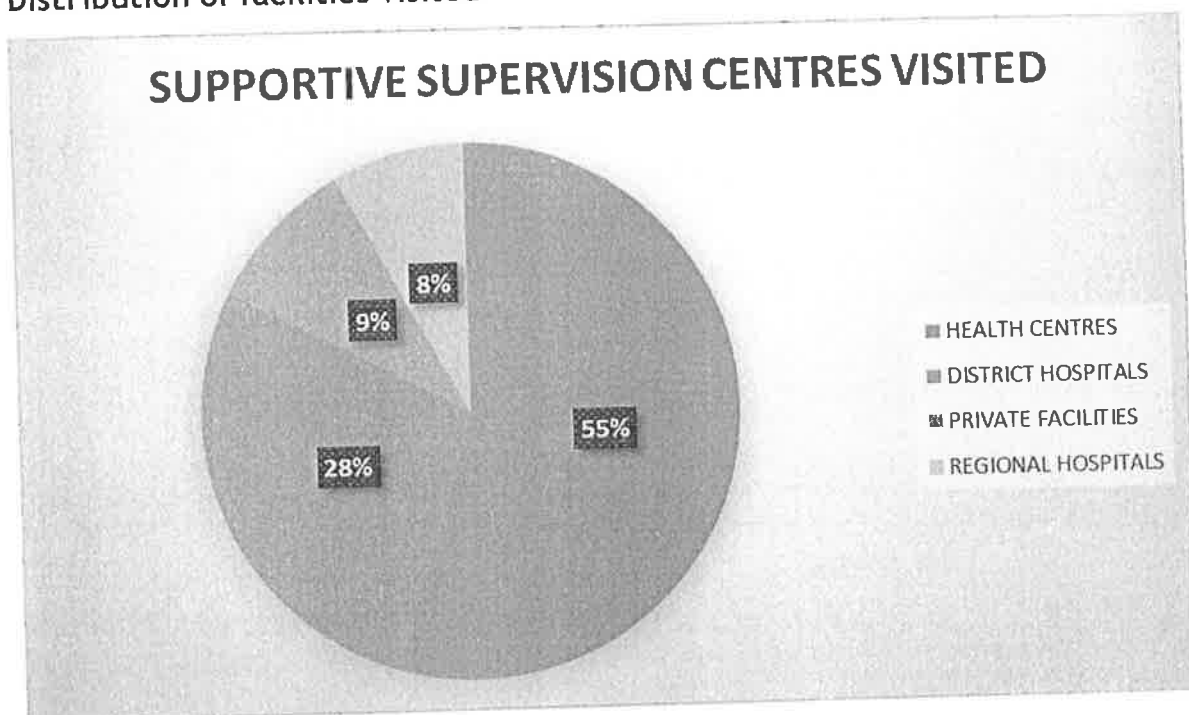
ix. Supportive Supervision

During the year under review, the Council conducted supportive supervision to health facilities and training institutions. Supervision aimed at making follow up and guidance on implementation of the developed policies, guidelines and procedures related to Nursing and Midwifery training, Private Nursing and Midwifery services, professional ethics and conducts. A total of **787** nurses and midwives from Training Institutions, Hospitals and Private Nursing and Midwifery Facilities were reached. During supervision assessment on best practice as well gaps based on stipulated rules and guidelines were identified. The identified gaps include noncompliance to the requirements of establishment and operations. To improve quality in Nursing and Midwifery education and practice, immediate feedback and guidance was given to rectify the identified challenges.

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Implementation Status of the Council Strategic Plan (Continued)

Distribution of facilities visited



Total data set contains 100% percentage where by health facilities covers 55% as have been shown above on pie chart, District hospital covers 28%, Private facilities covers 9% and regional hospital covers 8%. Among the facilities visited, there were 9 Nursing schools, 6 intern centres hospitals and 12 Maternity and Nursing home facilities.

x. Law and Ethics enforcement to Nurses and Midwives

During the year under review, the Council conducted law enforcement to Nurses and Midwives on the Nursing and Midwifery Act, 2010, Regulations and professional conduct and ethics for nurses and midwives so as to ensure quality of services provided. In addition to that, compliance to stipulated rules and guidelines in operating Private nursing and maternity services were enforced through supportive supervision and meetings. A total of 12 facilities in 15 regions were visited for follow up and guidance of which gaps were identified including failure to follow and adhere to standards of operating nurses and midwifery services. Feedback was given to the respective authorities for rectification. Likewise, two meetings were convened with the facilities owners to discuss issues related to standard operating procedures of services.

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Implementation Status of the Council Strategic Plan (Continued)

SN	Name of Private Nursing Services	Region	Owner
1	Amani Nursing and Maternity Home	Mwanza	Helen A. Kyusa
2	Felamo Nursing and Maternity Home	Nzega -Tabora	Evarist Nkingwa
3	Zale Nursing and Mental Health Clinic	Igunga -Tabora	Zacharia Y. Juma
4	Tindigani Nursing and Maternity Home	Kilimanjaro	Riziki Msuya
5	Nazareth Nursing and Maternity Home	Ilemela-Mwanza	Gemetilda Katogoro
6	Nanna Nursing and Maternity Home	Mwanza	Lauson Leonard
7	Himo Nursing and Maternity Home	Kilimanjaro	Magreth Msungu
8	Lyamungo Nursing and Maternity Home	Moshi	Magreth Msungu
9	Prinimant Huduma	Mwanza	Rukia S. Mkama
10	Faraja Nursing and Maternity Home	Kagera	Sophia H. Rubasora
11	Lake Zone Nursing and Maternity Home	Mwanza	Kepher Somanda

Table number 1. Shows Private Nursing and Maternity home and owners

xi. Certification and License Awarding to Qualified Nurses and Midwives

The Council has successfully planned and conducted 4 certification events to newly qualified nurses and midwives of which a total of **4852** registrants were offered certificates and license. Prior to certification nurses and midwives were oriented on the Nursing and Midwifery Act of 2010 and its Regulations, adherence to ethical and professional conducts, as well as professional career and advancement.

Professional Certifications	2nd	3rd	4th	5th	Total
Bachelor	128	02	71	44	245
Diploma	1896	459	1427	551	4333
Certificate	147	47	51	29	274
Total	2171	508	1549	624	4852

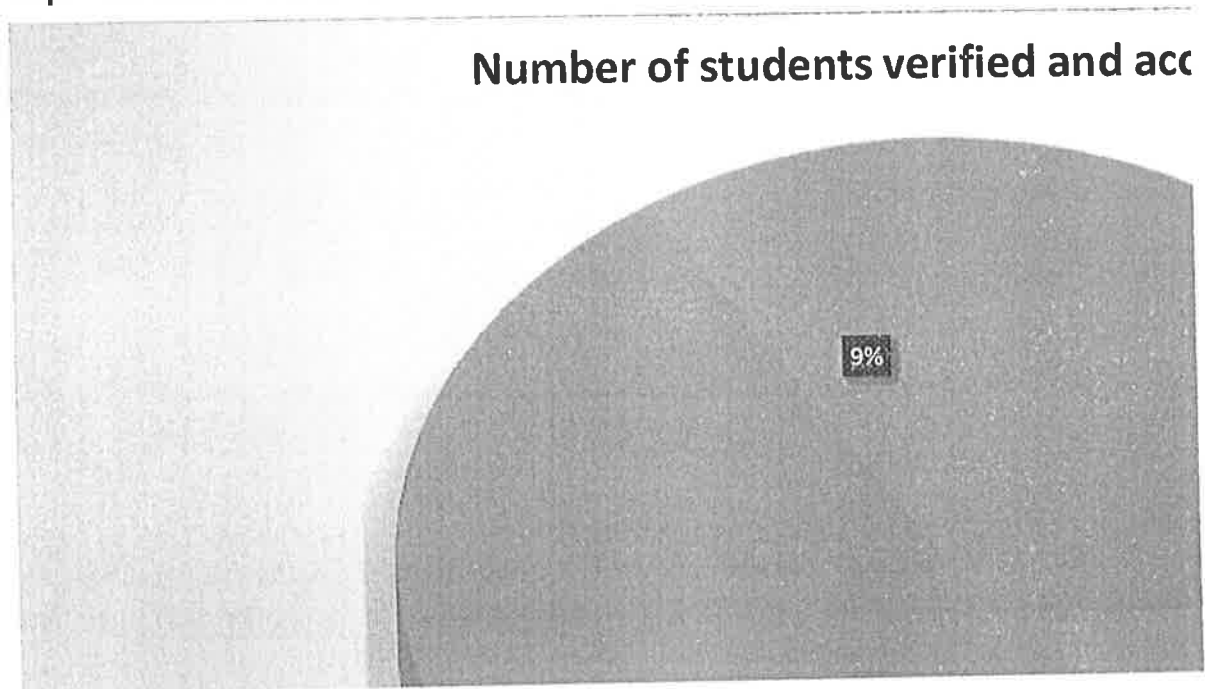
xii. Professional Quality Assurance and Control

During the year under review, the Council verified newly admitted students in Nursing and Midwifery institutions for their entry qualification in accordance to stipulated curriculum. Likewise, the Council verified 1645 applicants for licensure examination of which 1500 (91%) were qualified, the remaining 145

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(9%) were disqualified. For quality assurance of applicants for registration and enrolment, during year under review, the Council conducted verification of 1097 for eligibility as per requirements stipulated under The Nursing and Midwifery Act. 2010, section 15(1)(2)(3).

Implementation Status of the Council Strategic Plan (Continued)



Developing and Reviewing Standards and Guidelines

During the financial year 2021/2022, the Council managed to review and develop tools and guidelines. The developed tools and guidelines are Maternity Services Audit tool, Nursing home services Audit tool, Mobile services Audit tool, home based care services Audit tool, Nursing and Midwifery Services Audit tool. The Standard guideline for Private Nursing and Midwifery services was reviewed all documents.

xiii. Health Facility Registration System

Due to Covid -19 pandemic, the Council embarked into electronic way of attending meetings using zoom method to enforce law through building capacity to Supervisory Authorities at Regional and District level to support Private Nursing and Midwifery facilities operation and the main objective of HFRS was to emphasize self-employment among nurses and midwives and to make a follow-up on adherence of the approved set of standards.

During the year under review, the Council attended four HFRS zoom meetings. Meanwhile the Council conducted two HFRS zoom meeting to Supervisory Authorities from Southern Highland Zones and Southern Zone. A total of 36(78.3%) out of 46 Supervisory Authorities and nurses and midwives were trained on Health System Registration System.

xiv. Risk Management, internal control and Accountability

Council has Internal Audit Unit (IAU) that assesses risks and reviews governance and controls processes. The Unit reports functionally to the Audit committee, and administratively to the Registrar.

The Unit ensures that audit recommendations to improve risk management, controls and governance processes are implemented by management. Whilst no system of internal control can provide absolute assurance against misstatement or losses, the IAU among other activities is responsible to provide reasonable assurance that the Council systems and practices in place on risk management, controls and governance are adequate and effective. The Council is committed to ensure existence of continuous process of risk management and internal control which ensure business continuity on service delivery so as to achieve the strategic goals while managing the risk. An overall policy framework on risk has been developed which include the Council Risk Management Framework and policy with its related process, plan and structure.

The Council has an important role in risk management process and controls as part of their work. In particular, all Head of Department and unit are accountable of identifying and managing of risk and overseeing definition and implementation of internal control, policies and procedure within the area under their authorities.

xv ICT projects and its applications

- a. Online Application for Licensure Examination
- b. Online Application for Licensure Renewal
- c. Online License Search
- d. Online Bulk verification for Registration
- e. Online Application for Provisional Registration
- f. All applications Reports
- g. GePG Billing Control System
- h. Online Application for Verification and Transcripts
- i. License Management System

13.0 CORPORATE GOVERNANCE

The Council is committed to the principles of effective Corporate Governance across the organisation. This is fostered by undisputed support from the Council which is committed to the principles of good Corporate Governance.

To ensure existence of good Corporate Governance, among others the Council upholds the following key best practices for good Corporate Governance: -

13.1 Existence of an Effective Council

The Nursing and Midwifery Act, 2010 provides for establishment of a Council that gives the overall guidance and directions. The effectiveness of the existing Council is exhibited by: -

13.2 Diversity Composition of the Council

The Composition of Council stipulated under Section 5 of the Nursing and Midwifery Act, 2010 as follows; -

- i. Chairman of the Council shall be appointed from amongst senior registered Nurses.
- ii. The Head of Nursing and Midwifery services in the Country.
- iii. A representative of the Nursing education section of the Ministry responsible for health.
- iv. A Nurse Educator
- v. A representative of the Nurses Association
- vi. A representative of Regional Nursing Officers or District Nursing Officers.
- vii. One Nurse representing national, referral and specialized hospitals.
- viii. One Nurse representing Private Health Providers
- ix. A representative of other healthcare professions.
- x. A State Attorney representing the Attorney General's Office
- xi. An Enrolled Nurse
- xii. Two members appointed from the public who by their qualifications and experience can contribute to the work of the Council and the development of Nursing and Midwifery in the country, at least one of whom shall be a woman

The Council may whenever necessarily co-opt any person with special knowledge and skills to provide expertise on a particular issue to attend the meeting but such a co - opted member shall have no voting right. All members who form the Council are appointed by the Minister responsible for Health, to serve for two (2) terms of three years each renewable depending on the discretion of a Minister.

13.3 Organizing and Holding Effective Council and Committee Meetings

Among others, the effectiveness of the Council and its Committees depends on the organisation of their meetings. Thus, the Council Secretary is observing the

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following key elements when convening the meetings in order to ensure effectiveness of the Council:

- i. Agenda are clearly defined
- ii. Complete set of materials to be discussed are sent to the Chairperson in advance.
- iii. Advance notifications regarding the meetings are sent to Members
- iv. Quorums of the meetings are observed.
- v. Proper recording of the meeting minutes and timely communication of matters arising
- vi. Immediately interventions of the Council decisions.

During the financial year 2020/21 the Council and its Committees held the following meetings:

13.3.1 Council Meetings

The Council is set to conduct four (4) ordinary Council meeting in accordance to paragraph 3(1) of the schedules of the Nursing and Midwifery Act, 2010. During the year under review the Council conducted only two (2) ordinary meetings and one (1) extra ordinary meeting for fully Inquiry due to expiration of the Council's Tenure in January, 2021. The attendance of each member is shown in **table 7** while key matters deliberated are listed hercunder: -

- i. Staff matters
- ii. TNMC Annual Plan and Budget for 2020/21
- iii. Productivity improvement of TNMC Operations
- iv. Quarterly performance report of the TNMC support departments
- v. Reports on matters deliberated by Council Committees (The Finance Committee, Education and Professional Advancement Committee, Ethical and Disciplinary Committee, Registration and Enrolment Committee and Research Committee).
- vi. Consideration and approval of Audited Financial Statements for the period ended 30th June, 2020

Corporate Governance (Continued)

Table: List of Council Members in the Financial year 2021/22

SN	Name	Position	Nationality	Appointment	Meeting Attended
1	Prof, Lilian Mselle	Chairperson	Tanzanian	16.08.2021	3/4
2	Prof. Rose Laisser	Member	Tanzanian	16.08.2021	3/4
3	Prof, Olipa Ngassapa	Member	Tanzanian	16.08.2021	3/4
4	Mr, Haruna Neke	Member	Tanzanian	16.08.2021	3/4
5	Emelda Lwena	Member	Tanzanian	16.08.2021	3/4
6	Adv.Optat Mrina	Member	Tanzanian	16.08.2021	3/4
7	Suzana Mwaka	Member	Tanzanian	16.08.2021	3/4
8	Frederick Gaisha	Member	Tanzanian	16.08.2021	3/4

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9	Alexander Baluhya	Member	Tanzanian	16.08.2021	3/4
10	Ziada Sellah	Member	Tanzanian	16.08.2021	3/4
11	Brenda Kitili	Member	Tanzanian	16.08.2021	3/4

Remark:

The Council was appointed on August 2021 by the Minister responsible for Health and will serve for 3 years until July 2024.

13.3.2 Existence of Council Committees

TNMC is operating in a complex and dynamic environment which calls for existence of Committees that analyse matters in depth and reports to the Council. Through this, the Council has become more effective in overseeing specific areas of interest. Consequently, give more time to the Council for handling more complex issues in a more efficient manner. The Council has Five (5) Committees as follows: -

i. Finance Committee

The Council Finance Committee comprised of five (5) members including Chairperson and Secretary. The Finance Committee assists the Council in financial matters and financial reporting. However, the Committee managed to conduct only one (1) ordinary meeting during the financial year.

Table: List of Members of Finance Committee in the Financial year 2021/2022

SN	Name	Position	Nationality	Appointment	Meeting Attended
1	Fredrick G. Gaisha	Chairman	Tanzanian	03/01/2022	1/4
2	William S. Nkondokaya	Member	Tanzanian	03/01/2022	1/4
3	Matilda A. Nyallu	Member	Tanzanian	03/01/2022	1/4
4	Pius M. Kabadi	Member	Tanzanian	03/01/2022	1/4
5	Rose Mhando	Secretary	Tanzanian	03/01/2022	1/4

ii. Education and Professional Advancement Committee

The Council Education and Professional Advanced Committee is established by the Council to ensure efficient implementation and performance of its function related to Nursing and Midwifery training and education practice. Thus, the committee is responsible to establish and oversee implementation of various standards related to training, evaluate Nursing and Midwifery education programs and approve such program, develop, conduct and regulate registration and licensure examination and regulate nursing and midwifery training Institutions practice.

During the financial year 2021/2022 two scheduled meeting for Education and Professional Advancement committee were held.

The meeting main agenda were to: -

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- a. Receive report on examination conduct, discuss and provisionally release licensure examination results pending Council approval.
- b. Discuss challenges facing education practice and advise for solutions to improve the prevailing situation that influence unsatisfactory performance and quality of training outcomes

Table: List of Members of Education and Professional Advancement Committee in the Financial Year 2021/2022.

SN	Name	Position	Nationality	Appointment	Meeting Attended
1	Alexander Baluhya	Chairman	Tanzanian	03/01/2022	2/4
2	Kija Malale	Member	Tanzanian	03/01/2022	2/4
3	Vumilia Mmari	Member	Tanzanian	03/01/2022	2/4
4	Lilian Wilfredy	Member	Tanzanian	03/01/2022	2/4
5	Happy Masenga	Secretary	Tanzanian	03/01/2022	2/4

iii. Ethical and Disciplinary Committee

The Council Ethical and Disciplinary Committee comprised of five (5) members including Chairperson and Secretary. The roles and responsibilities of the Ethical and disciplinary committee is advising the Council on issues related to professional misconducts. The Committee convened three meetings to discuss matters of professional and ethical conduct. During the meetings they also discussed 14 allegations submitted before the Council for deliberation. Out of 14 cases 12 prima facie cases were established and submitted to the Council meetings and 2 were found not guilty

Table: List of Members Ethical and Disciplinary Committee in the Financial Year 2021/2022.

SN	Name	Position	Nationality	Appointment	Meeting Attended
1	Ziada Sella	Chairperson	Tanzanian	28/12/2021	2/4
2	Fidelis Minja	Member	Tanzanian	28/12/2021	2/4
3	Leila M.Mvika	Member	Tanzanian	28/12/2021	2/4
4	Heita Modesta	Member	Tanzanian	28/12/2021	2/4
5	Erasto Shilla	Secretary	Tanzanian	28/12/2021	2/4

iv. Registration and Enrolment Committee

The Council Registration and enrolment committee comprises of five (5) members including Chairperson and Secretary. The roles and responsibilities of Registration and enrolment committee are stipulated under Regulation 5 of the Nursing and Midwifery (Registration, Enrolment and Licensing) Regulation, 2010. This includes setting and marking Council examination, recommend to the Council the eligible candidates to be registered or enrolled after satisfying the requirements. In the financial year 2021/2022 two meetings were held with the agenda of;

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- a. Introduction to new members on the legislations and procedures of registration and enrolments of nurses and midwives.
- b. Discussion and recommendation of new appearance of certificates and licences
- c. Online licence renewal process.
- d. Received, discussed and recommend report of qualified candidates for registration and enrolment for the Council approval.

Table: Registration and Enrolment Committee Members in the Financial Year 2021/2022.

SN	Name	Position	Nationality	Appointment	Meeting Attended
1	Emelda Lwena	Chairperson	Tanzanian	28/12/2021	2/4
2	Kalidushi Kubigwa	Member	Tanzanian	28/12/2021	2/4
3	Beauty Mwambebule	Member	Tanzanian	28/12/2021	2/4
4	Zawadiel Sulle	Member	Tanzanian	28/12/2021	2/4
5	Jane Mazigo	Secretary	Tanzanian	28/12/2021	2/4

v. Research Committee

The Council's Research Committee comprises of five (5) members including Chairperson and Secretary. The roles and responsibilities of Research Committee is to deal with issues and matters related to research.

During this year under review, committee conducted two (2) meetings with the following agenda: -

- a. Introducing member on matter concerning Research Committee
- b. Preparation of proposal of two areas of research scripts,

Table: Research Committee Members in the Financial Year 2021/2022.

SN	Name	Position	Nationality	Appointment	Meeting Attended
1	Tumbwene Mwansisya	Chairperson	Tanzanian	28/12/2021	2/4
2	Goiden Masika	Member	Tanzanian	28/12/2021	2/4
3	Prof. Rose Laiser	Member	Tanzanian	28/12/2021	2/4
4	Mugara Mahungururo	Member	Tanzanian	28/12/2021	2/4
5	Irene Chilewa	Secretary	Tanzanian	28/12/2021	2/4

vi. Audit Committee

Audit Committee is a governance body charged with the responsibility to advise/direct or oversee the public sectors effectiveness of risk management framework, monitoring the internal control environment and the reports of internal auditor, legislative and regulatory compliance external audit coordinating and integrity of financial reporting. The Audit Committee had three (3) ordinary meetings only.

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The attendance of each member and secretary during the period under review is as shown below while key deliberated matters are:

- a. Quarterly Internal Audit Reports for the year 2021/22
- b. Consideration and approval of Internal Audit Plan 2021/22
- c. Review internal Audit Budget 2021/22
- d. Enterprise Risk Management (ERM) policy and framework
- e. Controller and Auditor General (CAG) recommendations
- f. Review Internal Audit Charter 2021/22.

Table: Audit Committee Members in the Financial Year 2021/2022.

SN	Name	Position	Nationality	Appointment	Meeting Attended
1	CPA Iddy Mboweto	Chairperson	Tanzania	7/12/ 2021	3/4
2	Mr. Joseph Ngatunga	Member	Tanzania	7/12/ 2021	3/4
3	Salome Kassanga	Member	Tanzania	7/12/ 2021	3/4
4	George Erasto Shilla	Secretary	Tanzania	7/12/ 2021	3/4

13.4 Council Management.

The management and staff of the Council are under the Registrar, appointed by the Minister from amongst the Public Servants who are Senior Registered Nurse or Midwife. The Registrar is a Secretary and The Chief Executive Officer of the Council. The Council is organised into three (3) Departments with nine (9) Sections and five (5) Units.

Departments:

- 1. Licensure and Ethics Service Department**
 - i) Registration and Licensing Section
 - ii) Practice and Ethical Conduct Section
 - iii) Complaints and Investigation Section
- 2. Professional Development Service Department**
 - i) Examination Section
 - ii) Training Section
 - iii) Continuing Professional Development Section
- 3. Quality Management and Inspectorate Services Department**
 - i) Quality Assurance Section
 - ii) Research Section
 - iii) Monitoring and Evaluation Section

Units:

- i. Finance and Accounts Unit
- ii. Information, Education & Communication Unit
- iii. Human Resource & Administration Unit
- iv. Internal Audit Unit
- v. Legal Services Unit

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13.5 Staff Meetings

During this financial year 2021/2022 the Council managed to coordinate two staff meetings to comply with issues of Good Governance. The meetings addressed and clarified several issues such as team work, ethics, standard operating procedures and staff welfare, several deliberations were made.

14.0 APPOINTMENT OF AUDITOR

Article 143 of the Constitution of the United Republic of Tanzania of 1977 and section 10 of the Public Audit Act, Cap 418 (R.E. 2021) mandates the Controller and Auditor General as the statutory auditor of all public sector entities including Tanzania Nursing and Midwifery Council (TNMC). In addition, section 36 (4) of the Nursing and Midwifery Act 2010 earmarked the CAG as the statutory auditor of the TNMC financial statements.

15.0 RESPONSIBILITY OF THE AUDITOR

The Controller and Auditor General (CAG) has a statutory responsibility to report to the stakeholders as to whether, in his opinion, the financial statements of the Council present fairly the financial position, financial performance and cash flows for the year then ended in accordance with the International Public Sector Accounting Standards (IPSASs), the Tanzania Financial Reporting Standard (TFRS 1) and in the manner required by the Nursing and Midwifery Act 2010 and the Public Finance Act, Cap. 348.

16.0 STATEMENT OF RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE

Those Charged with Governance accept responsibility for the maintenance of accounting records, which may be relied upon in the preparation of the financial statements, pursuant to section 36(1) of the Nursing and Midwifery Act 2010. Furthermore, Those Charged with Governance accept responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with the International Public Sector Accounting Standards (IPSAS), the Public Finance Act, Cap. 348, NBAA's Pronouncements and the requirements of the Nursing and Midwifery Act 2010. Therefore, Those Charged with Governance are of the opinion that the financial statements of the Council give a true and fair view of the Council's state of the financial affairs and of its operating results for the year ended 30 June 2022.

17.0 POLITICAL AND CHARITABLE DONATIONS

The Council did not make any Charitable and political donations during the year ended 30 June, 2022.

18.0 EMPLOYEES' WELFARE

i. Financial Assistance to Staff

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Organisation has signed agreements with financial institutions that provide loans to TNMC staff. Under these arrangements, the Council guarantees to remit monthly staff salaries to the financial institutions where the staffs maintain bank accounts or to recover the agreed instalment from staff salaries and remit the same to respective financial institution.

ii. Working Environment

Management believes that its employees should find working for the Council an inspiring and personally elevating experience, and consequently accepts co-responsibility for the development of each employee to his/her full potential. Career progress is based on the individual initiative towards the fulfilment of their responsibilities complemented by the Council. This encompasses individual commitment towards innovative thinking and professional expertise resulting to reward.

iii. Opportunities and Fairness

Management is convinced that equal opportunities for all employees, irrespective of ethnicity, race, gender, disability or religion, should be pursued. Management accepts that only through total commitment, loyalty and dedication of its employees will be able to achieve its performance targets.

iv. Training

The Council continually develop training programs to ensure employees are adequately trained at all levels. Employees are given opportunity to attend short and long training programs both locally and outside the country to upgrade their skills and enhance career development. During the financial year ended 30 June 2022, the Council spent **TZS 17,744,239** for short training and **TZS 29,000,000** for attend long-term training at master degree sponsored by the Council.

19.0 DISABLED PERSONS AND GENDER BALANCE

19.1 Disabled Persons

TNMC is implementing 'an equal opportunity to all' policy whereby employment opportunities are advertised and follow a competitive process. In the process, the organization has been getting staff of all calibers including some disabled staff. It will therefore provide equal access to employment and ensure that the best available person is appointed to any given position free from discrimination of any kind and without regard to factors like gender, marital status, tribe, religion, political affiliation or disability which does not impair ability to discharge duties". In addition, career development and training for the staff is given to all based on needs following TNMC training program.

19.2 Gender Balance

The total number of employees as at the end of the year 2021/22 was **44** compared to **23** in 2020/21. The distribution for female and male respectively.

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The table indicates Departmental/Unit staff position as at 30th June, 2022. Staff Position as at 30th June, 2022

SN	Sub Vote	Department/Unit	Female	Male	Total
1	3168	Licensure and Ethics Services	4	3	7
2	3169	Professional Development	4	3	7
3	3170	Quality Management and Inspectorate Department	2	1	3
4	1002	Finance and Accounts	3	1	4
5	1001	Administration and Human Resource Management	9	7	16
6	1005	Internal Audit		2	
7	1009	Legal Service Unit		2	
		TOTAL	22	19	41

Source: TNMC Human Resources and Administration Department

Disabled Persons and Gender Balance (Continued)

Further, out of 41 staff, 10 staff are in decision making position (From Registrar to Head of Departments and Units)

Table indicates staff distribution in managerial position by gender.

Table Staff in Managerial Position by Gender as at 30th June, 2022

SN	Class Group	Female	Male	Total
1	Registrar	1	-	1
2	Head of Departments	2	-	2
3	Head of Units	2	5	7
	TOTAL	5	5	10

20.0 PREJUDICIAL ISSUES

In the year 2021/2022 there were 20 prejudicial matters reported which relates to forgeries of certificates and licences

21.0 STATEMENT OF COMPLIANCE

The Report by Those Charged with Governance is prepared in compliance with the new Tanzania Financial Reporting Standard No. 1 (TFRS No. 1) as issued by the National Board of Accountants and Auditors (NBAA) and became effective from 1 January 2021. The Council financial statements have been prepared in compliance with the International Public Sector Accounting Standards (IPSASs) as issued by the International Public Sector Accounting Standards Board

22.0 EVENTS SUBSEQUENT TO THE FINANCIAL STATEMENTS' DATE

There were no significant events subsequent to 30th June, 2022 relating to Financial Statements for the period ended 30th June, 2022.

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23.0 FUTURE DEVELOPMENT PLANS

TNMC planned to develop the following strategies to increase operational performance and Transparency, including;

- i. Enhancement of ICT capabilities so that key TNMC operations like registration licensure activities as well as examination processes to be conducted through TNMCIS
- ii. Modifying organisation structure for easy implementation of SP
- iii. Identification of new sources of revenue.
- iv. Building of TNMC office at Dodoma


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Name: Prof. Lilian Mselle

Position: Chairperson

Date: 30th September, 2022


.....

Name: Agnes Mtawa

Position: Registrar

Date: 30th September, 2022

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**25.0 STATEMENT OF THE MANAGEMENT RESPONSIBILITY FOR THE YEAR
ENDED 30TH JUNE, 2022**

The Organisation is required by Nursing and Midwifery Act, 2010 section 36 (1) to prepare Annual Financial statements of the account for the proceeding financial year not later than three months after the following year. In complying with this requirement, Council members wish to state that these Financial Statements comply with International Public Sector Accounting Standards (IPSAS) "Accrual Basis" and statutory requirements, and reflect amounts that are based on the best estimates and informed judgment of the Council with an appropriate consideration to materiality. The Financial statements, in this regard, are presented in a manner consistent with International Public Sector Accounting Standards (IPSAS) and statutory requirements.

The Council is responsible for establishing and maintaining a system of effective internal control designed to provide reasonable assurance that TNMC transactions recorded in the accounts are within the Organisation and that they contain the receipt and use of all public financial resources by the organisation. Although there are inherent limitations to the effectiveness of any system of accounting controls, Council members believe that the TNMC's system provides reasonable, but not absolute, assurance that assets are safeguarded from unauthorized use or disposition and that the accounting and the underlying records are sufficiently reliable to permit the preparation of the financial statements that conform in all material respect with IPSAS "Accrual Basis" and statutory requirements.

To the best of the Council members' knowledge, the system of internal control has operated adequately throughout the reporting period. Thus, TNMC Council members accept the responsibility for the integrity of the financial statements for the year ended 30 June 2022, the information they contain, and their compliance with the required reporting framework.

Nothing has come to the attention of the Council members to indicate that the Government of the United Republic of Tanzania shall wind up the operations of the Organisation, thus not to remain a going concern for at least twelve months from the date of this statement.



Name: Agnes Mtawa

Position: Registrar

Date: 30th September, 2022



Name: CPA Iddy Mboweto

Position: Audit Committee Chairman

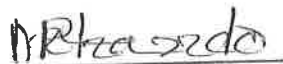
Date 30th September 2022

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26.0 DECLARATION OF THE HEAD OF FINANCE

The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accountants (Registration) Act. No. 33 of 1972, as amended by Act No. 2 of 1995, requires Financial Statements to be accompanied with a declaration issued by the Head of Finance/Accounting responsible for the preparation of Financial Statements of the entity concerned. However, full legal responsibility for the preparation of Financial Statements rests with the Council as under Directors Responsibility statement on an earlier page.

To comply with this requirement, I, **Rose Mhando** being the Head of Finance of Tanzania Nursing and Midwifery Council (TNMC) hereby acknowledge my responsibility of ensuring that TNMC's Financial Statements for the year ended 30th June, 2022 have been prepared in compliance with International Public Sector Accounting Standards (IPSAS) and statutory requirements. Further, I confirm that the Financial Statements give a true and fair view position of TNMC on that date and that they have been prepared based on properly maintained financial records.



Signed by: CPA Rose Mhando
Position: Head of Finance
NBAA Membership No.: GA 5869
Date: 30th September, 2022

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STATEMENT OF FINANCIAL POSITION AS AT 30th JUNE, 2022

ASSETS

Current Asset

Cash and Cash Equivalents	32	528,957,668	1,138,861,851
Inventories	34	0	0
Prepayments	33P	2,244,871	5,968,451
Receivables	33	63,238,600	58,989,980

Total Current Asset

594,441,140 **1,203,820,282**

Non-Current Asset

Intangible Assets	52	26,904,000	35,872,000
Property, Plant and Equipment	51	3,569,452,512	3,401,525,949

Total Non-Current Asset

3,596,356,512 **3,437,397,949**

TOTAL ASSETS

4,190,797,652 **4,641,218,231**

LIABILITIES

Current Liabilities

Deferred Income (Revenue)	46	0	0
Deposits	47	5,823,675	0
Payables and Accruals	39	0	0

Total Current Liabilities

5,823,675 **0**

Non-Current Liabilities

Deferred Income (Capital)	46B	0	0
		0	0

Total Non-Current Liabilities

5,823,675 **0**

TOTAL LIABILITIES

4,184,973,978 **4,641,218,231**

Net Assets

NET ASSETS/EQUITY

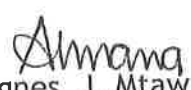
Capital Contributed by:

Taxpayers/Share Capital	101	3,196,537,515	3,196,537,515
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Accumulated Surpluses / Deficits		988,436,463	1,444,680,716
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TOTAL NET ASSETS/EQUITY

4,184,973,978 **4,641,218,231**


Agnes J. Mtawa
Registrar
30th September, 2022

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2022

STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 30th JUNE, 2022

REVENUE

Revenue			
Fees, fines, penalties and Forfeits	15	1,191,989,980	712,272,200
Other Revenue	21	624,347,711	779,483,451
Revenue from Exchange Transactions	17	730,000	189,928,750
Revenue Grants	16	771,194,000	403,030,751
Taxes	13	0	0
Total Revenue		2,588,261,691	2,084,715,152
TOTAL REVENUE		2,588,261,691	2,084,715,152

EXPENSES AND TRANSFERS

Expenses			
Amortazation of Intangible Assets	52A	8,968,000	8,968,000
Bad Debt	94	0	0
Depreciation of Property, Plant and Equipment	51A	112,256,931	130,981,819
Maintenance Expenses	25	54,024,998	44,736,780
Other Expenses	28	37,885,113	67,628,487
Social Benefits	23	290,000	7,443,850
Use of Goods and Service	24	1,536,496,894	986,341,133
Wages,Salaries and Employee Benefits	22	1,279,584,009	749,100,651
Total Expenses		3,029,505,945	1,995,200,721
Transfer			
Grants, Subsidies and other Transfer Payments	26	15,000,000	30,000,000
Total Transfer		15,000,000	30,000,000
TOTAL EXPENSES AND TRANSFERS		3,044,505,945/	2,025,200,721
Surplus / Deficit		(456,244,254)	59,514,431


Agnes J. Mtawa
Registrar
 30th September, 2022

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE,
2022

STATEMENT OF CHANGES IN NET ASSET/EQUITY				
	Tax Payers Fund	Accumulated Surplus/(Deficit)	Total	
	TZS	TZS	TZS	
Year ended 30th June 2022				
At 01st July, 2021	3,196,537,515	1,444,680,716	4,641,218,231	
Surplus/Deficit for the year	-	(456,244,254)	(456,244,254)	
Adjustment on overstated original amount				
At 30th June 2022	3,196,537,515	988,436,463	4,184,973,978	
Year ended 30th June 2021				
At 01st July, 2020	3,196,537,515	-	3,196,537,515	
Adjustment		1,385,166,285		
Surplus/Deficit for the year		59,514,431	59,514,431	
At 30th June 2021	3,196,537,515	1,444,680,716	4,641,218,231	

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2022

CASHFLOW STATEMENT FOR THE PERIOD ENDED 30th JUNE, 2022

CASH FLOW FROM OPERATING ACTIVITIES

RECEIPTS

Taxation	0	0
Revenue from Exchange Transactions	730,000	1,662,684,401
Other Revenue	592,597,711	391,804,000
Other Receipts	111,947,280	0
Funds Received	771,194,000	0
Fees, fines, penalties and Forfeits	1,191,989,980	0
Total Receipts	2,668,458,972	2,054,488,401

PAYMENTS

Wages, Salaries and Employee Benefits	1,279,584,009	1,240,145,696
Use of Goods and Service	1,505,271,934	515,831,664
Social Benefits	290,000	0
Other Payments	106,123,606	0
Other Expenses	37,885,113	0
Maintenance Expenses	54,024,998	0
Grants, Subsidies and other Transfer Payments	15,000,000	0
Total Payments	2,998,179,660	1,755,977,360

NET CASH FLOW FROM OPERATING ACTIVITIES	(329,720,688)	298,511,041
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CASH FLOW FROM INVESTING ACTIVITIES

Investing Activities

Acquisition of Property, Plant and Equipment	280,183,494	336,461,738
Acquisition of Intangibles	0	0
Total Investing Activities	280,183,494	336,461,738

NET CASH FLOW FROM INVESTING ACTIVITIES

CASH FLOW FROM FINANCING ACTIVITIES

Financing Activities

Grants refunded/ transferred	0	0
Total Financing Activities	0	0

NET CASH FLOW FROM FINANCING ACTIVITIES

Net Increase	(609,904,182)	(37,950,697)
---------------------	----------------------	---------------------

Cash to be Surrendered to Holding Account	0	0
Cash to be Surrendered to PMG	0	0
Cash and cash equivalent at beginning of period	1,138,861,850	1,176,812,547
Cash and cash equivalent at end of period	528,957,668	1,138,861,850


Chief Executive Officer

Date

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH
JUNE, 2022

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE PERIOD ENDED 30th JUNE, 2022

RECEIPTS					
Fees, fines, penalties and Forfeits	996,400,000	0	996,400,000	1,191,989,980	(195,588)
Funds Received	771,194,000	0	771,194,000	771,194,000	184,84
Other Revenue	777,444,049	0	777,444,049	592,597,711	251,27
Revenue from Exchange Transactions	252,000,000	0	252,000,000	730,000	1,153,63
Taxation	1,153,630,000	0	1,153,630,000	0	1,394,15
Total Receipts	3,950,668,049	0	3,950,668,049	2,556,511,691	
PAYMENTS					
Grants, Subsidies and other Transfer Payments	15,000,000	0	15,000,000	15,000,000	9,37
Maintenance Expenses	69,700,000	(6,300,000)	63,400,000	54,024,998	22,73
Other Expenses	58,360,000	2,256,000	60,616,000	37,885,113	81
Social Benefits	3,600,000	(2,500,000)	1,100,000	290,000	127,14
Use of Goods and Service	1,636,468,800	(4,056,000)	1,632,412,800	1,505,271,934	61,37
Wages, Salaries and Employee Benefits	1,339,164,000	1,800,000	1,340,964,000	1,279,584,009	18,91
Acquisition of Intangibles	8,118,400	10,800,000	18,918,400	0	538,07
Acquisition of Property, Plant and Equipment	820,256,849	(2,000,000)	818,256,849	280,183,494	
Grants refunded/ transferred	0	0	0	0	
Total Payment	3,950,668,049	0	3,950,668,049	3,172,239,547	778,42
Net Receipts/Payments	0	0	0	(615,727,856)	615,72

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH
JUNE, 2022

STATEMENT OF PROPERTY, PLANT AND EQUIPMENT

FOR THE YEAR ENDED 30th JUNE, 2022

	Furniture and equipment	Computer equipment	Motor vehicles	Plant and Machinery	Land	Container	Building	Total
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Cost	220,707,522	154,112,512	287,999,432	61,678,726	366,946,993	22,066,000	2,832,094,110	3,945,605,295
Additions	123,893,650	121,842,844	-	-	-	-	34,447,000	280,183,494
Total	344,601,172	275,955,356	287,999,432	61,678,726	366,946,993	22,066,000	2,866,541,110	4,225,788,789
Accumulated depreciation	92,594,120	44,690,144	170,071,302	-	-	17,652,800	219,070,980	544,079,346
Total	92,594,120	44,690,144	170,071,302	-	-	17,652,800	219,070,980	544,079,346
Depreciation during the year	12,263,070	11,359,200	19,324,571	12,335,745	-	2,206,600	54,767,745	112,256,931
Net book amount	239,743,982	219,906,012	98,603,559	49,342,981	366,946,993	2,206,600	2,592,702,385	3,569,452,512

Year ended 30th June 2021

Cost	155,465,985	78,755,800	154,596,568	-	315,242,488	22,066,000	2,738,387,238	3,464,514,079
Additions	54,014,786	75,356,712	133,402,864	61,678,726	51,704,505	-	93,706,872	469,864,465
Additions Non Monetary	11,226,751							
Total	220,707,522	154,112,512	287,999,432	61,678,726	366,946,993	22,066,000	2,832,094,110	3,945,605,295
Accumulated	77,031,372	32,639,464	123,677,254	-	-	15,446,200	164,303,235	413,097,525

JUNE, 2022

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TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2022

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 30TH JUNE,
2022**

1. GENERAL INFORMATION

The General information about the reporting entity

PRINCIPAL PLACE OF BUSINESS: TANZANIA NURSING AND MIDWIFERY COUNCIL KAMBARAGE TOWER 5 TH FLOOR	BANKERS: BANK OF TANZANIA 9925261891 2 MIRAMBO STREET P.O.BOX 2939, 11884 DAR ES SALAAM - TANZANIA.
P.O.BOX 1736 DODOMA - TANZANIA	NATIONAL MICROFINANCE BANK 53010009093 NMB KAMBARAGE BRANCH P. O. BOX 888 DODOMA - TANZANIA
	NATIONAL MICROFINANCE BANK 21210025504 NMB KIBAHA P. O. BOX 30430 KIBAHA - TANZANIA
	NATIONAL BANK OF COMMERCE 011103005663 CORPORATE BRANCH P. O. BOX 9062 DAR ES SALAAM - TANZANIA
	NATIONAL MICROFINANCE BANK 53010010227 NMB KAMBARAGE BRANCH P. O. BOX 888 DODOMA - TANZANIA
RESPONSIBILITY FOR TR 88 ACCOUNTS: REGISTRAR TANZANIA NURSING AND MIDWIFERY COUNCIL P.O.BOX 6632 DODOMA-TANZANIA	LAWYERS: ATTORNEY GENERAL THE ATTORNEY GENERAL CHAMBERS 20 KIVUKONI STREET P.O.BOX 9050 11466 DAR ES SALAAM - TANZAINA

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2022

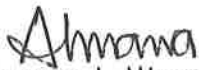
AUDITORS: CONTROLLER AND AUDITOR GENERAL NATIONAL AUDIT OFFICE OF TANZANIA AUDIT HOUSE 4 UKAGUZI ROAD P.O.BOX 950 41104 TAMBUKARELI DODOMA	
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2. BASIS OF PREPARATION

These financial Statements comply with International Public Sector Accounting Standards for accrual basis of Accounting, the measurement bases applied is historical cost adjusted for revaluation of assets to ascertain the deemed cost. The financial statement has been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period. Moreover, the financial Statements have been prepared in accordance with Public Finance Act of 2001 (revised 2004), and Comply with the requirements of International Public Sector Accounting Standards (IPSAS).
The financial statements are presented in Tanzania Shillings (TZS).

3. AUTHORIZATION DATE

The Financial Statements were authorized for issue on 31st March, 2023 by:


Agness J. Mtawa

Accounting Officer

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2022

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 30TH JUNE,
2022**

4. REPORTING ENTITY

The Tanzania Nursing and Midwifery Council (TNMC) is the reporting entity.

5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies adopted, which are consistent with those of previous years, are shown below.

Cash and cash equivalents

Cash and bank balances in the statement of financial position is made of cash at banks. For the purpose of the cash flow statement, cash and cash equivalents consist of cash at banks as defined above.

Employment benefits

Employee benefits include salaries, pensions and other related - employment costs. Employee benefits are recognized on accrual basis.

The Government operates a defined benefit plans. Different plans and contribution rates for employer and employees are detailed below:

No.	Name of the Fund	Employer Contribution	Employee Contribution
1	National Social Security Fund	10%	10%
2	PSSSF	15%	5%

Additionally, the Government operate insured (NHIF) plan where contributions are made by the employer and employee, each contributing 3% of gross salary of the respective employee.

Revenue from non-exchange transactions

Revenue from non-exchange transactions is governed by IPSAS 23 and mainly comprises taxes and transfers.

Taxes are economic benefits or service potential compulsorily paid or payable to the public sector entities, in accordance with laws and/or regulations, established to provide revenue to the government. Taxes do not include fines or other penalties imposed for breach of laws.

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2022

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 30TH JUNE
2022**

Revenue comprises gross inflows of economic benefits or service potential received and receivable by reporting entity, which represents an increase in net asset/equity, other than increases relating to contributions from owners. Moreover, revenue is recognized to the extent that it is probable that the economic benefits will flow to the Government and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

Other transfers

Other transfers include fees, fines, penalties, licenses, gifts, donations (including goods-in-kind), and transfers from other government entities. These are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity; and the fair value of the asset can be measured reliably.

Services-in-kind are not recognized as revenue, but are disclosed in the financial statements.

Property, Plant and Equipment

Property, Plant and Equipment is stated at cost, excluding the costs of day-to-day servicing, less accumulated depreciation and accumulated impairment in value. Such cost includes the cost of any replacement parts in accordance with the related recognition criteria.

Depreciation

The Government has adopted straight line method for depreciation of Public Assets which is allocated systematically over the useful life of the respective assets as issued in Government Asset Guideline revised edition of 2019 and the accounting policies applicable. The depreciable amount of an asset shall be allocated on a systematic basis over its estimated useful life. The prevailing International Standard for depreciation shall be applied over the useful life of the assets. In accordance with the Generally Acceptable Valuation Principles (GAVP), depreciation for valuation purposes shall be the adjustment made to the replacement cost to reflect physical deterioration, functional and economic obsolescence.

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2022

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 30TH JUNE
2022**

Estimated Useful Life (EUL)

Assets ran an economic life peculiar to themselves depending on make, constant handling and operational use. Some assets are continued in use much beyond the EUL due to periodical maintenance and repairs. Assets expected life are projected in ranges as follows:

<u>Description</u>	<u>Years</u>
<i>Administration assets</i>	
Office Buildings	50
Furniture and Equipment's	10
Motor vehicles Light duty (below 5 tons)	5
Computer Equipment's	5

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of financial performance in the year the asset is derecognized.

The residual values, useful lives and methods of depreciating property, plant and equipment are reviewed, and adjusted if appropriate, at each financial year end.

When each major inspection is performed, its cost is recognized in the carrying amount of property, plant and equipment as a replacement if the recognition criteria are satisfied.

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2022

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 30TH
JUNE, 2022**

Intangible assets

Intangible assets (consisting of computer software's) acquired are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and any accumulated impairment losses. Internally generated intangible assets are not capitalized and expenditure is charged against surplus/deficit in the year in which the expenditure is incurred.

The useful lives of intangible assets are assessed to be finite. Intangible assets with finite lives are amortized over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The expected useful life is approximately 5 years.

The amortization period and the amortization method for an intangible asset are reviewed at least at each financial year-end. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset is accounted for by changing the amortization period or method, as appropriate, and treated as changes in accounting estimates. The amortization expense on intangible assets is recognized in the statement of financial performance. Gains or losses arising from de recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in surplus/deficit when the asset is derecognized.

Related Party Transactions

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. They include relationship with subsidiaries, associates, joint ventures and key Management personnel. For Tanzania Nursing and Midwifery Council key management includes; Council Members and Registrar who is the CEO of the Council. Some of the Council's transactions and arrangements are with related parties and the effect of these on the basis determined between the parties is reflected in these financial statements.

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2022

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 30TH
JUNE, 2022**

Events after reporting date

Events after the reporting period are those events, favourable and unfavourable, that occur between the end of the reporting period and the date when the financial statements are authorised for issue. Two types of events can be identified:

- i. Those that provide evidence of conditions that existed at the end of the reporting period (adjusting events after the reporting period); and
- ii. Those that are indicative of conditions that arose after the reporting period (non-adjusting events after the reporting period).

Significant Accounting Judgments, Estimates and Assumptions

The preparation of the Government's financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the reporting date. However, uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the future.

Judgments

In the process of applying the Government's accounting policies, management has made the following judgment, apart from those involving estimations, which has the most significant effect on the amounts recognized in the financial statements:

Determination of the useful life of Property, Plant and Equipment

Management uses reasonable judgment in determining the useful lives and hence depreciation rates of the items of property, plant and equipment.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the balance sheet date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

**Original and Final Approved Budget and Composition of Actual and Budget
Amounts**

The approved budget is developed on the cash basis for the period from 01 July 2021 to 30 June, 2022.

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2022

**TANZANIA NURSING AND MIDWIFERY COUNCIL INFORMATION SYSTEM
(TNMCIS)**

INTANGIBLE ASSETS

FOR THE YEAR ENDED 30th JUNE, 2021

	DATA BASE	TOTAL
<u>Year ended 30th June 2021</u>		
Cost	-	-
Additions	44,840,000	44,840,000
	44,840,000	44,840,000
Amortisation (Accumulated)	-	-
Amortisation during the year	8,968,000	
Net book amount	35,872,000	44,840,000

**Year ended 30th June
2022**

Cost	44,840,000	44,840,000
Additions	-	-
Total	44,840,000	
Amortisation (Accumulated)	8,968,000	-
Amortisation during the year	8,968,000	8,968,000
Net book amount	26,904,000	35,872,000

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2022

NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED 30th JUNE, 2022

15 - Fees, fines, penalties and Forfeits

Fines	50,000	0
Receipt from Annual Fees	9,910,000	0
Registration Fees	1,182,029,980	712,272,200
	1,191,989,980	712,272,200

16 - Revenue Grants

Development Grants	0	11,226,751
Government Grant Personal Emolument	771,194,000	391,804,000
	771,194,000	403,030,751

17 - Revenue from Exchange Transactions

Application fee	730,000	0
Conference hall Fee	0	189,928,750
	730,000	189,928,750

21 - Other Revenue

Miscellaneous Receipts	617,455,720	154,603,821
Practicing License fee	0	624,879,630
Receipt from Miscellaneous Fees	6,791,991	0
Receipts from identification fees	100,000	0
	624,347,711	779,483,451

22 - Wages, Salaries and Employee Benefits

Casual Labourers	670,127	10,050,000
Civil Servants	771,194,000	437,485,851
Extra-Duty	22,885,000	42,015,000
Food and Refreshment	21,464,000	0
Gratuities	2,130,000	4,605,000
Housing allowance	21,090,000	68,585,450
Invigilators Allowances	31,000,000	7,680,000
Leave Travel	11,337,320	8,400,000
Local Staff Salaries	0	33,569,350
Moving Expenses	6,902,000	0
Non-Civil Servant Contracts	66,216,473	0
Responsibility Allowance	85,199,900	14,700,000
Sitting Allowance	45,990,189	35,830,000
Special Allowance	189,085,000	82,780,000
Telephone	0	3,400,000
Uniform Allowance	4,420,000	0
	1,279,584,009	749,100,651

23 - Social Benefits

Benefits for PLHA	290,000	0
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TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2022

Retirement benefits	0	7,443,850
	290,000	7,443,850
24 - Use of Goods and Service		
Advertising and Publication	6,000,000	0
Air Travel Tickets	20,977,200	8,300,920
Cleaning Supplies	1,100,000	9,297,500
Computer Supplies and Accessories	0	4,985,786
Conference Facilities	42,582,033	17,011,000
Courier Services	0	1,000,000
Diesel	69,302,311	31,212,739
Electricity	21,996,716	17,086,169
Entertainment	14,425,000	6,900,000
Food and Refreshments	100,611,738	83,293,068
Gifts and Prizes	2,000,000	2,000,000
Ground Transport (Bus, Train, Water)	1,200,000	26,087,900
Ground travel (bus, railway taxi, etc)	35,185,869	0
Internet and Email connections	39,728,859	20,397,613
Mobile Charges	5,999,300	0
Office Consumables (papers, pencils, pens and stationaries)	73,496,567	34,750,200
Outsourcing Costs (includes cleaning and security services)	53,132,540	25,200,000
Per Diem - Domestic	693,079,060	452,299,500
Per Diem - Foreign	0	4,697,600
Posts and Telegraphs	7,322,000	9,166,000
Printing and Photocopy paper	11,790,000	16,000,000
Printing Material	60,977,430	53,910,328
Remuneration of Instructors	600,000	13,400,000
Rent - Office Accommodation	142,000,000	107,935,156
Research and Dissertation	3,540,000	0
Special Uniforms and Clothing	41,588,400	9,778,840
Subscription Fees	15,652,351	16,518,400
Technical Service Fees	23,241,600	0
Telephone Charges (Land Lines)	1,080,000	1,400,000
Training Allowances	21,730,000	6,860,000
Training Materials	1,480,000	0
Tuition Fees	19,724,239	5,400,000
Water Charges	4,953,680	1,452,413
	1,536,496,894	986,341,133
25 - Maintenance Expenses		
Cement, Bricks and Building Materials	3,000,000	22,411,343
Computers, printers, scanners, and other computer related equipment	1,975,000	1,000,000

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Electrical and Other Cabling Materials	2,000,000	1,510,000
Mechanical, electrical, and electronic spare parts	11,500,000	6,000,000
Metal Fence and Posts	0	1,240,000
Outsource maintenance contract services	23,707,302	6,686,337
Photocopiers	0	1,870,000
Plumbing Supplies and Fixtures	2,688,000	500,000
Small Tools and Implements	1,559,000	555,000
Tyres and Batteries	3,595,696	2,964,100
Water Pumps	4,000,000	0
	54,024,998	44,736,780
26 - Grants, Subsidies and other Transfer Payments		
Contribution to CF (15%)	15,000,000	30,000,000
	15,000,000	30,000,000
28 - Other Expenses		
audit fees	20,000,000	10,000,000
Bank Charges and Commissions	30,000	517,880
Burial Expenses	10,100,000	5,750,000
consultancy fees	0	10,000,000
Directors fee	0	30,750,000
Insurance Expenses	0	6,000,000
legal fees	0	2,610,607
Property Insurance Premiums	7,755,113	0
Property tax Expenses	0	2,000,000
	37,885,113	67,628,487
32 - Cash and Cash Equivalents		
BoT Own source Collection Account	505,526,420	915,787,340
Own source Collection Account - NBC	100,000	100,000
Own source Collection Account - NMB	1,060,000	3,770,500
Own source Development Expenditure	9,816,506	0
Own source Recurrent Expenditure GF	6,631,068	219,204,011
Unapplied Cash Account	5,823,675	0
	528,957,668	1,138,861,851
33 - Receivables		
Imprest Receivable	12,488,600	39,989,980
Other receivables	50,750,000	19,000,000
		0
Receivable	63,238,600	58,989,980
33P - Prepayments		
Prepayment	2,244,871	5,968,451

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	2,244,871	5,968,451
47 - Deposits		
Unapplied Deposit Account	5,823,675	0
	5,823,675	0
51 - Property, Plant and Equipment		
Accumulated Depreciation - Motor Vehicle	(189,395,873)	(170,071,302)
Accumulated Depreciation - Office Building	(273,838,725)	(219,070,980)
Accumulated Depreciation Computer Equipment	(56,049,344)	(44,690,144)
Accumulated Depreciation Container	(19,859,400)	(17,652,800)
Accumulated Depreciation Furniture and Fittings - Office	(104,857,189)	(92,594,120)
Accumulated Depreciation Plant and Machinery	(12,335,745)	0
Computer Equipment	154,112,512	154,112,512
Computers and Photocopiers	121,842,844	0
Container	22,066,000	22,066,000
Derelict land	366,946,993	366,946,993
Motor vehicles,	287,999,432	287,999,432
Office buildings and structures	2,866,541,110	2,832,094,110
Office Furniture	344,601,172	220,707,522
Plant and Machinery	61,678,726	61,678,726
	3,569,452,512	3,401,525,949
51A - Depreciation of Property, Plant and Equipment		
Depreciation - Computers and Related Equipments	11,359,200	12,050,680
Depreciation - Furniture & Fittings	12,263,070	15,562,749
Depreciation - Motor Vehicles	19,324,571	46,394,046
Depreciation - Office Buildings	54,767,745	54,767,745
Depreciation Container	2,206,600	2,206,600
Plant and Machinery	12,335,745	0
	112,256,931	130,981,819
52 - Intangible Assets		
Accumm. Amortization Computer Software	(17,936,000)	(8,968,000)
Computer Software	44,840,000	44,840,000
	26,904,000	35,872,000
52A - Amortization of Intangible Assets		
Amortization - Software	8,968,000	8,968,000
	8,968,000	8,968,000

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**RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT) FOR THE
PERIOD
ENDED 30th JUNE, 2022**

Add/ (Less) Non-Cash Item

Amortization of Intangible Assets	8,968,000.00	8,968,000.00
Depreciation of Property, Plant and Equipment	112,256,930.93	130,981,819.36
Rejected Debts	0.00	0.00

Add/ (Less) Change in Working Capital

Deferred Income (Capital)	0.00	0.00
Deferred Income (Revenue)	0.00	0.00
Inventories	0.00	0.00
Other Payments	(106,123,605.90)	0.00
Other Receipts	111,947,280.48	0.00
Payables and Accruals	0.00	(25,056,744.00)
Prepayments	3,723,580.00	(5,968,451.00)
Receivables	(4,248,620.00)	130,071,986.00
Net Cash Flow from Operating Activities	(329,720,688.19)	298,511,041.54