



THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE



ISO 9001:2015 Certified

TANZANIA NURSING AND MIDWIFERY COUNCIL

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE
FINANCIAL AND COMPLIANCE AUDIT FOR THE FINANCIAL
YEAR ENDED 30 JUNE 2023**

Controller and Auditor General,
National Audit Office,
Audit House,
4 Ukaguzi Road,
Tambukareli,
P.O. Box 950,
41104 DODOMA.
Tel: +255 (026) 2161200,
Fax: +255 (026) 2321245,
E-mail: ocag@nao.go.tz
Website: www.nao.go.tz

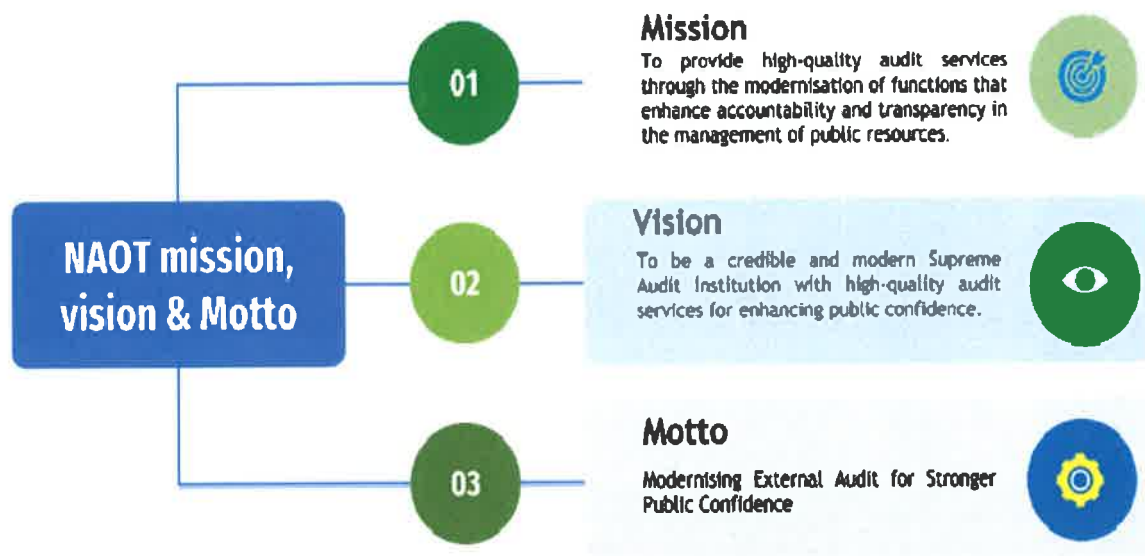
February 2024

AR/CG/TNMC/2022/23

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 [R.E 2021].



Independence and objectivity

We are an impartial public institution, independently offering high-quality audit services to our clients in an unbiased manner.

Teamwork Spirit

We value and work together with internal and external stakeholders.

Results-Oriented

We focus on achievements of reliable, timely, accurate, useful, and clear performance targets.



Professional competence

We deliver high-quality audit services based on appropriate professional knowledge, skills, and best practices

Integrity

We observe and maintain high ethical standards and rules of law in the delivery of audit services.

Creativity and Innovation

We encourage, create, and innovate value-adding ideas for the improvement of audit services.

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

TABLE OF CONTENTS

Abbreviations.....	iii
1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL.....	1
1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS.....	1
1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS.....	4
2.0 REPORT BY THOSE CHARGED WITH GOVERNANCE.....	6



Abbreviations

AR	Audit Report
CAG	Controller and Auditor General
CG	Central Government
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standard of Supreme Audit Institutions
TNMC	Tanzania Nursing Council 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 2023, 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 2023, 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 R.E 2020].

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 the 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 Statement of Service Performance Information, Statement of Management Responsibility and Declaration of 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 [R.E 2021] 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, Cap. 410 [R.E 2022] 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 the procurement of works, goods, and services in the Tanzania Nursing and Midwifery Council for the financial year 2022/23 as per the Public Procurement laws.

Conclusion

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

1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

I performed a compliance audit on budget formulation and execution in the Tanzania Nursing and Midwifery Council for the financial year 2022/23 as per the Budget Act and other Budget Guidelines.

Conclusion

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


Charles E. Kichere
Controller and Auditor General,
Dodoma, United Republic of Tanzania.
February 2024



2.0 REPORT BY THOSE CHARGED WITH GOVERNANCE

2.1 INTRODUCTION

According to Tanzania Financial Reporting Standard (TFRS) No.1 issued by the National Board of Accountants and Auditors (NBAA) in June 2020 and became effective on 1st January 2021, Tanzania Nursing and Midwifery Council (hereto referred to as TNMC) Council Members presents "***The Report by those charged with Governance***" for the period ended 30 June 2023. The report is presented along with TNMC Financial Statements. The Financial Statements disclose the results of operations and the state of affairs of the Council.

The Report by those charged with Governance that has been prepared by TNMC Council Members discloses material information that assists TNMC Stakeholders in understanding the Council's operations, strategies, financial, and governance matters. Further, the report provides information that assists TNMC stakeholders in understanding the future of the Council. Considering the aforementioned disclosures and the accompanied Financial Statements, the TNMC Council Members are confident that TNMC Stakeholders will be in a position to make informed decisions as far as their stake in TNMC is concerned.

2.2 MISSION, VISION AND CORE VALUES

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

2.3 Vision

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

2.4 Mission

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

2.5 Core Values

TNMC's core values are a handful of moral boundaries within which TNMC operates. They define TNMC's personality and ethical standards by which TNMC would be measured. The values are committed to stakeholders and are incorporated into all actions 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 opportunities to improve on those standards.
- ii. **Diligence:** We will devote ourselves wholly to roles and responsibilities during the entire time.

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
THE REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2023

- 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.

2.6 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 the Tanzania Nursing and Midwifery Act of 2010 and its regulations. The Act makes the provisions for protection, promotion, and preservation of public health safety and welfare through regulation and control of Nursing and Midwifery education and practice.

2.7 OBJECTIVE AND STRATEGIES

The objective of the Council in carrying out its functions is 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. 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 about Nursing and Midwifery education, training, and practice in approving various standards.
- vi. To evaluate Nursing education programs and approve such programs to meet the Council's requirements.
- 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 professional occasions.
- 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 a 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.
- xvi. To perform any other functions as prescribed by the Act or as may be directed by the Minister.

2.7.1 Strategies for achieving objectives

The Council implements its 3rd-year Strategic Plan from (2020/21-2024/25) when executing the work plan and budget for the financial year 2022/23. The Strategic Plan is the leading instrument for planning, priority setting, and decision-making. It facilitates the discharging of the role and functions of the Council for the period of two (3) years, from the financial year 2020/21 to 2022/23. Specifically, the plan emphasizes strategies to be executed to achieve the strategic objectives. The Strategic Plan has the following four (4) strategic goals whose implementation is summarized into strategies, targets, and outcome indicators.

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

i. Rationale

Currently, there is no data regarding HIV/AIDS and NCD available among TNMC staff. However, the TNMC management is encouraged to test and disclose their HIV/AIDS and NCD status for the organization to take measures, to alleviate and reduce the impact that can be caused by HIV/AIDS and NCDs 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 NCDs implemented by June 2025.
- b. Supportive Services on NCDs provided by June 2025.

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
THE REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2023

- c. Care and Nutritional Support to Staff LWHA's facilitated by June 2025.
- d. Preventive Services on NCDs Provide by June 2025.

iv. Outcome Indicators

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

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

i. Rationale

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

ii. Strategies

- a. Introduce anti-corruption programs at workplace.
- b. Conduct awareness programs on ethical issues.

iii. Targets

- a. Anti-corruption programs at the workplace implemented by June 2025.
- b. Complaints handling mechanism instituted by June 2025.

iv. Outcome Indicators

- a. Percentage of corruption incidents 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 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 the 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 when the public fails 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 the 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

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
THE REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2023

authorities and strengthening the registration, enrolment, and licensure of qualified nurses and midwives.

ii. Strategies

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

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

Objective D: Institutional capacity to deliver services Improved

i. Rationale

TNMC needs to be efficient and functional in its internal services to improve the

quality-of-service delivery. The institutional capacity is fundamental for supporting core functions encompassing three main tangible factors: (i) Skills upgrading, (ii) Procedural improvements, and (iii) Organizational strengthening.

Currently the TNMC is facing institutional challenges that hamper the smooth running of the organization these include a shortage of staff and inappropriate standardized monitoring and evaluation mechanisms.

Others are inadequate spacious office accommodation, insufficient information, and awareness of stakeholders on TNMC's 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 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 of TNMC roles and functions.
- f. Institutionalize feedback mechanism.

iii. Targets

- i. Internal auditing and advisory services provided by June, 2025.
- ii. Internal revenue collection increased by 7% by June, 2025.
- iii. Administrative and Personnel increased by June, 2025,
- iv. Financial services provided by June 2025.
- v. Procurement services provided by June 2025.
- vi. Communication strategy implemented by June, 2025.
- vii. TNMC branding strategy developed and implemented by June, 2025.
- viii. Accessibility of TNMC services increased by June 2025.

iv. Outcome Indicators

- i. Audit opinion.
- ii. Change in Revenue.
- iii. Level of customer satisfaction.
- iv. Manning level improved.
- v. Level of service provided.
- vi. Number of goods and services procured.
- vii. Level of public awareness of TNMC services.

2.7.2 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 Council delegates the day-to-day management of the Council to the Registrar who is assisted by Management Team. Management Team was invited to attend Council Board meetings and facilitate effective control of all operational activities.

External stakeholders are also invited to the Council meetings including the chairman of the Audit Committee. In addition, the Council established a Risk Management Policy Framework, 2021 which guides Management on risk management process including monitoring of the external environment which may impact the business process of the Council.

2.8 STATEMENT OF SERVICE PERFORMANCE INFORMATION

The Council Service Performance Information discloses information needed for accountability and decision-making purposes, 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 on 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

2.9 COUNCIL OPERATING MODEL

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

2.9.1 Inputs

i. Human Capital

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

ii. Financial Capital

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

iii. Social and Relationship Capital

In executing its functions, the Council has established an ethical and transparent relationship with government institutions, customers, suppliers, policymakers, and 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 recovery site, bulk payment systems, and portals.

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
THE REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2023

2.9.2 Operational Activities

The Council implements a number of activities in converting inputs into quality service delivery as summarized below:

TNMC OPERATIONAL PHYSICAL AND FINANCIAL PERFORMANCE FOR THE YEAR 2022-2023								
S/N	STRATEGIC OBJECTIVES	Cumulative status on meeting physical targeted activity	Annual Budget (TZS)	Source of funds	Actual implementation	Cumulative Actual Expenditure (TZS)	%	output
1	Effective implementation of National Anti-Corruption Strategy enhanced and sustained	To Sensitize ant corruption policy to all staffs annually by June 2023	2,225,000.00	Own source	The training was conducted sensitize ant corruption policy	1,040,000	47	Anti-corruption policy sensitized to staff in the workplace
2	Institutional capacity to deliver services Improved	To facilitate office management and personnel utilities by June 2023	117,782,000.00	GoT	Staff were given personnel eligible utilities	28,019,505	24	The flow of funds from the government to facilitate office management and utilities was not good
		To facilitate TNMC Staff Vetting annually by June 2023.	1,475,000.00	Own source	Vetting was done to new staff	1,475,000	100	
		To facilitate training to 51 TNMC staff on e-Office by June 2023	21,100,000.00	Own source	e-office training for TNMC staff were conducted	14,109,254	66.87	All staff are capable to on using e-office in office management and operations
		To facilitate long term training to 03 TNMC staffs annually by June, 2023	40,500,000.00	Own source	Three staff were facilitated in their training	12,300,000	30	Other fund were re-allocated to supplement diesel
		To attend local (Ministerial), Professional (TANNA, TAMA, NBAA, TAPSEA), Regional (EAC, ECSACON and ICN) and international conferences by June 2023.	48,320,000.00	Own source	Local, Professional and International conferences were facilitated	41,652,345	86.2	Done

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
THE REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2023

TNMC OPERATIONAL PHYSICAL AND FINANCIAL PERFORMANCE FOR THE YEAR 2022-2023								
S/N	STRATEGIC OBJECTIVES	Cumulative physical meeting status on targeted activity	Annual Budget (TZS)	Source of funds	Actual implementation	Cumulative Actual Expenditure (TZS)	%	output
		To facilitate Corporate Social Responsibility by June 2023	5,850,000.00	Own source	The institution has been able to take responsibility for the community by providing support for various needs at KISEDET Children's Centre on 17 May 2023 by providing various assistance to the needy.	4,997,000	85.5	The institution will continue to work with other institutions to reach out to the community by providing state and property support based on the available resources.
		To provide administrative support and Personnel services to eligible staff by June 2023	1,022,458,000.00	Own source	Staff were given Administrative and Personnel services accordingly	1,030,214,875	99	Employees in the organization can access services according to their needs.
		To conduct disciplinary committee meeting by June 2023	1,475,000.00	Own source	The Ethics Committee sat and reviewed the various counsels of the servants	1,475,000.00	100	Completed
		To facilitate recruitment committee meeting annually by June 2023	3,075,000.00	Own source	The Employment Committee of the Institutions was facilitated	2,475,000	80	Completed
		To conduct quarterly TNMC Council Meetings by June 2023	161,505,000.00	Own source	Quarterly TNMC Council Meetings were facilitated	149,954,322	93	Completed
		To facilitate quarterly Committee Meetings by June, 2023	103,700,000.00	Own source	Different Committee Meetings were done on quarterly bases	103,700,000	100	Completed
		To facilitate routine maintenance of TNMC motor vehicles annually by June 2023.	135,200,000	Own source	Routine maintenance of TNMC motor vehicles facilitated annually	134,661,896	99.6	Motor vehicle Budget for Maintenance was increased during the mid-year reallocation

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
THE REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2023

TNMC OPERATIONAL PHYSICAL AND FINANCIAL PERFORMANCE FOR THE YEAR 2022-2023								
S/N	STRATEGIC OBJECTIVES	Cumulative status on meeting physical targeted activity	Annual Budget (TZS)	Source of funds	Actual implementation	Cumulative Actual Expenditure (TZS)	%	output
		To facilitate routine maintenance of TNMC office equipment annually by June 2023	21,250,000.00	Own source	Routine maintenance of TNMC office equipment were facilitated	5,733,156	27	Maintenance of equipment and office furniture has been repaired according to the need
		To facilitate routine maintenance of TNMC infrastructure by June 2023	35,868,252.00	Own source	Routine maintenance of TNMC infrastructure were facilitated	19,425,474	54	Maintenance of TNMC infrastructure been maintained accordingly
		To facilitate short term training to 51 TNMC staffs annually by June, 2023	61,635,000.00	Own source	30 staff have been able to attend short-term training	44,950,000	73	Trained workers have increased their knowledge and skills to improve their work in their workplace
		To facilitate preparation and submission of financial statements to NAO by June, 2023	44,265,000	Own source	Preparation and submission of financial statements to NAO were facilitated	43,464,144	143	Completed
		To facilitate finalizing of accounting manual by June, 2023	13,900,000.00	Own source	Not done	0	0	This work was postponed due to the changing structure of the institution
		To facilitate mandatory External Auditing exercise annually by June 2023	40,850,000.00	Own source	Mandatory External Auditing exercise were facilitated and completed	38,861,271	95	External Auditing exercise completed
		To facilitate preparation of	12,200,000.00	Own source	Preparation of proposals to different	1,110,301	0.9	The Institution continues to seek

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
THE REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2023

TNMC OPERATIONAL PHYSICAL AND FINANCIAL PERFORMANCE FOR THE YEAR 2022-2023								
S/N	STRATEGIC OBJECTIVES	Cumulative status on meeting physical targeted activity	Annual Budget (TZS)	Source of funds	Actual implementation	Cumulative Actual Expenditure (TZS)	%	output
		proposals to different stake holders by June 2023			stake holders were facilitated			development partners to secure sufficient resources to improve more revenue
		To facilitate capacity building to TNMC staffs on Planning & budgeting process by June 2023	8,760,000.00	Own source	TNMC staff were empowered to prepare budgets using the Plan rep	2,200,000	38	TNMC staff can now make budgets using the plan rep system.
		To facilitate preparation of TNMC plan and budget annually by June 2023	33,320,000.00	Own source	Budget preparations were made and budget implementation was taken into account	33,320,000	100	Done
		To facilitate and support accounting and budget systems including GePG, Plan ReP and MUSE by June 2023	23,900,000.00	Own source	The council received support from accounting and budget systems expert	11,772,203	49	The council has been able to implement the budget by receiving the necessary support
		To facilitate 20 preliminary inquiries against nurses & midwives allegations by June 2023	56,990,000.00	Own source	A total of 18 initial allegations were received and monitored, with 10 allegations going to a council meeting for decision.	47,265,000	83	Council continues to work with regional and district nurses' leaders to protect the services provided
		To facilitate 10 fully inquiries against nurses & midwives' allegations within the set time frame according to the TNMC Act by June, 2023	51,700,000.00	Own source	A follow-up took place where a total of 10 allegations were lodged with the Council and a full hearing was held where	26,213,100	51	Some witnesses are unwilling to appear before the Council to testify about the allegations lodged
		To facilitate stakeholders meeting to review for the	22,515,000.00	Own source	The translation was completed in which a total of four Principles	19,836,729	88	Done

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
THE REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2023

TNMC OPERATIONAL PHYSICAL AND FINANCIAL PERFORMANCE FOR THE YEAR 2022-2023								
S/N	STRATEGIC OBJECTIVES	Cumulative status on meeting physical targeted activity	Annual Budget (TZS)	Source of funds	Actual implementation	Cumulative Actual Expenditure (TZS)	%	output
		Nursing and Midwifery regulations by June 2022			were translated from English into Swahili.			
		To facilitate review and develop Risk based annual Audit plan, annual audit programs, and internal Audit charter by June 2023	8,025,000.00	Own source	Risk based annual Audit plan and annual audit programs and internal Audit charter was prepared and implemented	5,667,966	91	The preparations were completed
		To facilitate quarterly Audit Risk implementation Action plan by June 2023	6,153,248.00	Own source	Quarterly Risk Audit ACTION plan was prepared and implemented	5,227,288	85	Done
		To facilitate financial and operation Audit by June 2023	6,560,000.00	Own source	Operation auditing were done	8,365,000	100	
		To facilitate Audit committee meetings by June 2023	6,800,000.00	Own source	Quarterly audit committee meeting were done	4,420,000	65	The audit committees sat down and gave their advice on the institution's performance
		To facilitate annual stock taking to update TNMC Asset Registrar by June, 2023	6,600,000.00	Own source	Annual stock and update TNMC Asset Registrar were done	6,600,000	100	A total of 787 assets have been completed, to determine quality, value to be placed in the Institute's archives.
		To facilitate revaluation process at TNMC office by June 2023	10,400,000.00	Own source	Revaluation process at TNMC were completed	10,205,000	98	Asset for TNMC has been revalued after assessment
		To facilitate preparation of annual	3,785,000.00	Own source	Plan Prepared and implemented worth 2,173,568,300 shillings	2,960,000	78	All procurement has to be done

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
THE REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2023

TNMC OPERATIONAL PHYSICAL AND FINANCIAL PERFORMANCE FOR THE YEAR 2022-2023								
S/N	STRATEGIC OBJECTIVES	Cumulative status on meeting physical targeted activity	Annual Budget (TZS)	Source of funds	Actual implementation	Cumulative Actual Expenditure (TZS)	%	output
		procurement plan by June 2023						based on procurement plan
		To facilitate Tendering process annually by June 2023	10,500,000.00	Own source	15 tenders are enabled in the 2022/23 financial year	9,860,000	94	Procurement work is carried out according to the needs of the users
		To facilitate PPRA training to AO, LO and IA and Tender Board members by June 2023	6,400,000.00	Own source	The tender members as well as the heads of departments and units were able to attend PPRA training to build capacity on procurement law and regulations in Arusha City	1,980,000	31	The council will continue to build capacity for its experts to facilitate the delivery of quality services
		To facilitate implementation of TNMC branding by June 2023	21,987,500.00	Own source	The council was able to proclaim itself through the reenactments of the seventy years of its founding.	13,763,094	63	The Council will continue to promote itself through various media outlets and through national and international events
		To facilitate Preparation of TNMC Communication Strategy by June 2023	17,387,500.00	Own source	Not done	0	0	Activity not implemented in the this financial year
		To facilitate TNMCIS Database Maintenance, to improve TNMC functions by June 2023	47,760,000.00	Own source	TNMCIS Database Maintenance, to improve TNMC functions implemented	29,835,000	59	The National CPD System (NeP) is integrated with the Council system (TNMCIS) work is 98% complete
		To facilitate 4 ICT Steering Committee meeting by June 2023	8,200,000.00	Own source	The ICT committee sat to review guidelines, information and provide advice	7,005,339	85	ICT improvements and various systems are underway to

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
THE REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2023

TNMC OPERATIONAL PHYSICAL AND FINANCIAL PERFORMANCE FOR THE YEAR 2022-2023								
S/N	STRATEGIC OBJECTIVES	Cumulative status on meeting physical targeted activity	Annual Budget (TZS)	Source of funds	Actual implementation	Cumulative Actual Expenditure (TZS)	%	output
								achieve productivity in institutional performance
		To improve and facilitate Information Technology by June, 2023	45,700,000	Own source	Build a module to send a sms (Bulk sms system) and connect it to the e -GA sms system.	44,303,324	97	The SMS module is complete for 98% of the system provides services
	Nursing and Midwifery Education and Practice improved	To facilitate official Certification to 6000 newly qualified nurses and midwives by June 2023	137,805,000	Own source	7 th graduation of 1,949 graduates were enrolled and Registered	137,805,000	100	Some candidates do not attend registration graduation
		To facilitate verification for students' nurses and midwives by June 2023	2,750,000.00	Own source	Total of 4,419 students who took the licensing exams, verified and to attend for their registration and licensing examination	2,750,000.00	100	Completed
		To facilitate review and disseminate guideline for nurses and midwives by June, 2023	8,175,000.00	Own source	A total of 4 curricula were reviewed, 3 approved for use to provide Nursing and Midwifery training and one not meeting qualifications	8,175,000.00	100	Capacity Building for curriculum organizers for more improvement in curriculum
		To facilitate monitoring and evaluation of (CPD) implementation in twelve Region by June 2023	51,440,000	Own source	CPD enforcement supervision is carried out for nurses and midwives in accordance with the Tanzania Nursing and Midwifery Act 2010	51,440,000	100	Tracking is indeterminate
		To conduct regular supportive supervision	48,220,000	Own source	The unit has successfully conducted	48,220,000	100	The council will continue with

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
THE REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2023

TNMC OPERATIONAL PHYSICAL AND FINANCIAL PERFORMANCE FOR THE YEAR 2022-2023								
S/N	STRATEGIC OBJECTIVES	Cumulative status on meeting physical targeted activity	Annual Budget (TZS)	Source of funds	Actual implementation	Cumulative Actual Expenditure (TZS)	%	output
		and operational monitoring to 15 Nursing and Midwifery training schools and 15 health facilities including private Nursing and Maternity facility by June 2023			inspections in 10 regions namely Tanga, Kilimanjaro, Arusha, Mbeya, Geita, Mwanza, Dar Es Salaam, Mbeya and Njombe, where a total of 30 private care facilities and 20 Nursing and Midwifery Colleges were visited to monitor quality and capacity building in various areas.			regular supportive supervision Nursing and Midwifery training and service provider
		To facilitate the preparation of research proposals to different stakeholders by June 2023	30,900,000.00	Own source	The council continues to seek development partners to secure sufficient resources to support research activities work in the field of nursing and midwifery	6,394,288	21	The Institution continues to work to have development partners in providing services to the target communities.
		To facilitate develop Licensure examination question bank items for 6000 Nurses and Midwives by June, 2023	210,550,000	Own source	Three (3) licensure examination were developed where by a total of 7917 candidates sat for exams of which 5066 (84.4%) sat for the first sit	198,787,568	94	Estimated candidates applied for examination sat for licensure examination out of 6000 targeted candidates by June 2023
		To facilitate conduct of Licensure examination for 6000 Nurses and Midwives by June, 2023	53,800,000	Own source	Eight (8) Center's for examination were identified	31,815,814	59	Candidates sat exams in the respective centres on their selection
		To facilitate Development of sample questions for	34,325,000	Own source	Targeted goal were achieved whereby the developed sample	20,891,441	61	The online sample questions for

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
THE REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2023

TNMC OPERATIONAL PHYSICAL AND FINANCIAL PERFORMANCE FOR THE YEAR 2022-2023								
S/N	STRATEGIC OBJECTIVES	Cumulative status on meeting physical targeted activity	Annual Budget (TZS)	Source of funds	Actual implementation	Cumulative Actual Expenditure (TZS)	%	output
		Online examination for Nurses and Midwives by June, 2023			items are in the draft form			exams need more funds to invest
		To facilitate marking for License examinations to 6000 Nurses and Midwives by June 2023	59,530,000	Own source	Three (3) exams were conducted and marked to rule out the eligible candidates	59,530,000	100	Number of eligible candidates were given their results and practicing license
		To facilitate develop standards curriculum Benchmarking for Middle level Nursing and Midwives training by June 2023	19,780,000	Own source	A Guideline for benchmarking standards for professional qualification assessment was developed and is in place A competency framework is in the final stage	12,199,635	62	Limited funds to finalize the competency framework for nurses and midwives
		To conduct verification of 8 Institutions' requests to run programs for Nursing and Midwifery training by June, 2023	15,910,000	Own source	12 out of 19 school applied were verified and met the criteria for approval	15,379,000	97	More than 100% targeted goal met
		To facilitated indexing for Nurses and Midwives by June, 2023	12,400,000	Own source	9878 candidates were listed from 88 institutions/schools of nursing and midwifery were submitted and uploaded in the TNMCIS data base	12,400,000	100	The qualified and admitted students now had an identity card and are registered in the TNMCIS database
		To facilitate accreditation of the CPD modules and	5,235,000.00	Own source	43 Modules were accredited and	4,825,001	92	Nurses and midwives are updated and

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
THE REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2023

TNMC OPERATIONAL PHYSICAL AND FINANCIAL PERFORMANCE FOR THE YEAR 2022-2023								
S/N	STRATEGIC OBJECTIVES	Cumulative status on meeting physical targeted activity	Annual Budget (TZS)	Source of funds	Actual implementation	Cumulative Actual Expenditure (TZS)	%	output
		Learning materials for Nurses and Midwives by June 2023			received from 17 providers A total of 34961 nurses and midwives were able to access and fulfil their CPD awards			competent on current issues and trends thus improved the quality of services
		To facilitate review of the Nursing and Midwifery 8 Curricular review by June 2023	18,780,000	Own source	9 curricula were received of which 6 were endorsed	18,780,000	100	Qualified curricula 3 from Universities at Bachelor and masters level and 3 from the Ministry of Health at Diploma level were endorsed and are operating
		To facilitate production of practicing licenses to 32,000 Nurses and Midwives by June 2023	168,000,000	Own source	34,716 Nurses and Midwives renewed their professional practising licenses	165,836,881	99	Monitoring of license renewal is underway to ensure all nurses are licensed in accordance with the law.
		To facilitate capacity building to coordinators in 20 Internship centres by June 2023	24,880,000	Own source	Capacity building was done to coordinators in 17 Internship centres	24,880,000	100	The target was achieved by 85% due to scarcity of financial resources
		To facilitate Capacity building to Nurses and Midwives Leaders (DNOs, RNOs and Hospital nursing officers in charges) to enhance Professional ethics adherence in 10 regions by June 2023	9,810,000	Own source	Capacity building to Leaders on adherence to Nursing and Midwifery ethics conducted in 13 regions (Dar es Salaam, Mtwara, Tanga, Kilimanjaro, Arusha, Kigoma, Geita,	9,730,980	99	The Council will continue to build capacity for regional and district leaders to improve the capacity of service providers

2.9.3 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 the competency of nurses and midwives.
- viii. Level of nurses and Midwives customer satisfaction.
- ix. Percentage change of malpractice.
- x. Perception of clients on corruption at TNMC.
- xi. Percentage change in corruption incidences resolved.
- xii. Level of staff satisfaction with HIV/AIDS supportive services.

2.10 CURRENT AND FUTURE DEVELOPMENT AND PERFORMANCE

2.10.1 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-year Strategic Plan (2020/2021 - 2024/25) which has initiatives that are geared towards the 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 to cope with the changing operating environment.

2.10.2 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 fulfilling their roles and carrying out their responsibilities with integrity and ensuring appropriate accountability. Under such a system, TNMC Management is obliged to provide various performance reports that aid in assessing the financial and non-financial position and performance of the Council. The reports are provided on a quarterly basis through Committees of the Council.
- ii. Integrity of Financial Statements and other key information is safeguarded by internal controls in place. The Council is achieving this through the existence of an

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

[illegible]

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2023

Internal Audit Unit that is guided by an internal Audit Charter and international auditing standards. During the year 2022/23, the Internal Audit Unit reviewed operations including the financial statements, and advised the TNMC Management and the Council accordingly. Also, Financial Statements and other key information are subjected to 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.
- iv. 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

2.10.3 Development Plan and Performance

During the year under review, the Council managed to procure Land Cruiser Prado for TZS 263,378,300. Also, the Council facilitates the construction of the TNMC office in Dodoma by paying the consultancy fee to TBA TZS 150,586,350. 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 the delivery of quality services, whereby employees are well motivated and perform their duties responsibly and in an ethical manner.

The Council enhanced knowledge of its staff in relation to regulatory, managerial, and operational competencies of which 30 staff attended local short- and long-term training on general management, professional, secretarial practices, customer care services, e-office, sensitization on anti-corruption, HIV and AIDS prevention to improve their performance.

During the Financial year 2022/23 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

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2023

to creating roadmaps for future improvements and developments in IT to deliver a safe, secure, and reliable ICT infrastructure that supports new ways of working.

2.10.4 Significant Aspect of the Statement of Financial Performance

During the year ended 30 June 2023 TNMC closed with a surplus of TZS 1,124,598,033 (2021/2022: a deficit of TZS 473,765,272) 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, fines, penalties and forfeits was TZS 991,275,000 compared to TZS 912,454,525 of 2021/22.

b. Other Revenue

During the year under review, the amount for other revenue was TZS 2,644,332,406 compared to TZS 483,788,442 of 2021/22.

c. Revenue from Exchange Transaction

During the year under review, the amount for Revenue from Exchange transactions was TZS 467,604,000 compared to TZS 420,824,724 for 2021/2022.

d. Revenue Grant

The actual amount for revenue grant was TZS 928,027,447 in 2022/23 compared to TZS 771,194,000 in 2021/22.

ii. Expenses:

a. Amortization of Intangible asset

The amount for amortization of Intangible assets for the year under review was TZS 8,968,000 as the previous year 2021/22.

b. Depreciation of Property, Plant, and Equipment

The amount for Depreciation in the year under review was TZS 189,853,257 compared to TZS 112,256,931.

c. Maintenance Expenses

The amount for maintenance expenses during the year under review was TZS 48,305,163 compared to TZS 54,024,998 for 2021/22.

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2023

d. Other expenses

The amount for other expenses for the year under review was TZS 116,060,113 compared to TZS 37,885,113 for 2021/22.

e. Social Benefits

The amount for Social Benefits during the year under review was TZS 2,400,000 compared to TZS 290,000 for 2021/22.

f. Use of Goods and Services

The amount for use of goods and services for the year under review was TZS 2,087,464,545 compared to TZS 1,554,017,912.

g. Wages Salaries and Employee Benefits

The amount of Wages salaries and Employee benefits during the year under review was TZS 1,438,590,467 compared to TZS 1,279,584,009 of 2021/22.

h. Grants, subsidies, and other transfer payment

The amount for grants, subsidies and other transfer payments during the year under review was TZS 15,000,000 same as the previous year 2021/2022.

2.10.5 Significant Aspect of Statement of Financial Position

a. Financial Position at the Closure of Financial Year 2022/2023

The financial position of the Council is as set out in the statement of financial position. During the year, the total assets of the Council increased by TZS 1,132,079,751 (2021/2022) increased by TZS 158,958,562.

i. Non-Current Assets

The Non-current assets position during the period has been affected by normal wear and tear that resulted in depreciation amounting to TZS 189,853,257 for Property, Plants, and Equipment (PPE) and amortization of TZS 8,968,000 for intangible assets. Further, the Council acquired new assets worth TZS 528,090,972.

ii. Cash and Cash Equivalent

The amount for Cash and cash equivalent during the year under review is TZS 1,331,181,590 compared to TZS 528,957,669.

iii. Prepayment

The amount for Prepayment during the year under review was TZS 8,595,586 compared to TZS 2,244,871.

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2023

iv. Receivable

The amount receivable during the year under review was TZS 57,474,000 compared to TZS 63,238,600.

v. Intangible asset

The amount for Intangible assets during the year under review was TZS 17,936,000 compared to TZS 26,904,000. The decrease of TZS 8,968,000 is due to the wear and tear of intangible assets.

vi. Property Plant and Equipment

The amount of Property plant and equipment during the year under review was TZS 3,757,103,876 compared to TZS 3,569,452,512 for 2021/2022.

vii. Deposit

The amount for Deposits during the year under review was TZS 8,089,000 compared to TZS 5,823,675 for the year 2021/2022.

viii. Payable

The amount for payable for the year under review was TZS 4,052,600. Moreover, we recognized payable amounting TZS 17,521,018 for the year 2021/2022.

ix. Taxpayers Fund

The amount for taxpayers' fund during the year under review was TZS 3,196,537,515 as the previous year 2021/2022.

x. Accumulated Surpluses/ Deficits

The amount for accumulated deficit for the year under review was TZS 2,095,513,477 compared to accumulated surpluses of TZS 970,915,445 for the year 2021/2022.

xi. Correction of Prior year errors

S/N	Description	As reported at 30 June, 2022 (TZS)	Changes/adjust ments (TZS)	Restated Amount as at 30 June 2022 (TZS)	Reason for Restatement
	A	B	(B)	C	
1	Payables	0	17,521,018	17,521,018	Being recognition of the previous year's payables, which were not booked
2	Expenses	0	17,521,018	17,521,018	Being recognition of the previous year's payables, which were not booked
	Total	0	0	0	

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2023

2.10.6 Budget Performance

2.10.7 Actual Collection Results

Actual own source collection during the year under review amounted to TZS 4,128,346,941 against a target of TZS 4,583,663,000 reflecting a performance rate of 90.06.

Table 10: Summary of TNMC's 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	1,878,264,972	(1,301,209,077)	(41)
2022/23	4,583,663,000	4,103,142,130	(480,520,870)	(10)

Source: TNMC Revenue Reports

2.10.8 Expenditure

The actual expenditure for the period ended 30 June 2023 amounted to TZS 4,257,496,300 (2021/22: TZS 2,488,169,153) against the budget of TZS 5,504,881,000 (2021/22: TZS 3,179,474,049). Detailed expenditure performance for 2021/22 is provided in the Statement for Comparison of TNMC Actual Expenditures and Approved Budget for the year ended 30 June 2023.

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

Financial year	Approved estimate (TZS)	Actual expenditure (TZS)	Variance (TZS)	%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	3,179,474,049	2,488,169,153	691,304,896	22
2022/23	5,504,881,000	4,257,496,300	1,247,384,700	23

Source: TNMC Expenditure Reports

Current and Future Development and Performance (continued)

2.10.9 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. 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, and acceptance of health care needs which will lead to improved health services adherence.

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.

2.11 RESOURCES

The Council's key strengths which assist in the performance of its functions to achieve its objectives are pegged on a well-composed Council Members, effective Management, competent human resources, deployed ICT systems and well documented internal operating. These strengths continuously create value to the Council. In terms of resources, the Council has tangibles and intangibles, which include intellectual resources, human resources, financial resources and other resources. These are explained below: -

(a) Intellectual Resources

The Council intellectual resources include ICT application systems which has automated and modernized operations (TNMCIS). The TNMCIS modules which operate are as follows:

- i. Advanced Practitioners Application
- ii. Bulk sms system and Integrate with Govsms system
- iii. integration National eLearning Platform (NeP) for CPD
- iv. New Website through Word Press Platform
- v. Implementing system Roles and Permission for updated modules
- vi. Updating Necessary patches on the systems for security and control.

(b) Human resource

The Council has skilled, committed, motivated and competent employees dedicated 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

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2023

Objective	Risk	Impact	Risk Mitigation
Objective A: HIV AIDS infections and NCD reduced and supportive services improved	The unwillingness of staff to attend training on HIV/AIDS	• Increase of infections of HIV and AIDS • Increase in death rate of HIV and AIDS • Poor of service delivery.	Create awareness of the importance of attending HIV and AIDS training sessions
Objective B: Implementation of national Anti-Corruption program implemented by June 2025	inadequate guidelines concerning ethical matters	• Increase of complaint • Customer dissatisfaction • Poor service delivery • Bad image of an organization to the public	• Training Council staff and stakeholders concerning ethical matters
Objective C Nursing and Midwifery practice improved by June 2025	None compliance to the established online registration, enrolment, and licensing examination system	• Obtain wrong data of applicants leading to misallocation of resources • Failure to meet value for money • Audit queries • Failure to obtain estimated number of registrants for registration and enrolment • Failure to meet collection of targeted budgets	• More effort on computer training and utilization • Strengthening TNMC internet server • PDSO personnel commitment
	Failure of schools/institutions to submit student information for indexing	• Missing student's information to the data base • Delay of indexing process • Enrolment 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 number 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 professional practice • Low quality of care	• Solicit funds to facilitate CPD implementation process • Sensitize and disseminate CPD implementation process • Follow up and monitoring of CPD implementation process

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2023

labour relations. In addition, the Council has continually invested on human resource development focusing on training, staff wellness, staff recognition, competitive remuneration and career growth. During the year under review the council has 44 employees as narrated in the table below: -

The table indicates Departmental/Unit staff position as of 30th June, 2023. Staff Position as at 30 June, 2023

SN	Sub Vote	Department/Unit	Female	Male	Total
1	3567	Corporate Service Unit	12	5	17
2	1008	Information Communication Technology Unit	0	1	1
3	1005	Internal Audit Unit	0	2	2
4	1009	Legal Service, Unit	0	2	2
5	1006	Procurement Management	1	1	2
6	3168	Registration, Licensure and Ethics Services	3	3	6
7	3169	Professional Development Services	4	3	7
8	3050	Public Relations and Communication Unit	0	0	0
9	1018	Quality Assurance Unit	2	1	3
Total			22	18	40

(c) Financial resources

The Council enhances its financial sufficiency by improving management of its resources through prioritization of initiatives, implementing initiatives within the available financial resources to generate adequate revenue for timely implementation of planned activities

- License Fee
- Registration Fee
- Fine and penalty
- Conference facility
- Miscellaneous
- Government grants

2.12 PRINCIPAL RISK, UNCERTAINTIES AND OPPORTUNITIES

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

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2023

			- 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 candidates and owner of institution - Production of unqualified nurses and midwives	Create public awareness to rules and 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

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2023

	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 malpractices to Nurses and Midwives - Reduced quality in productivity of Nursing and Midwifery services in Tanzania	- Training opportunity - Supportive supervision - Capacity building
	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 securable antivirus application and manage server settings.

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2023

			Allow recommended program updates to strengthen the securing
	Possibility of failure to identify other sources of income	- Drop of revenue - Failure to meet organisational priorities - Fail to facilitate supervision of nurses and midwives - Audit queries	- Nurses and Midwives encouraged to renew of licenses on time - Identification of other sources of income
	Possibility of failure to review fee rates to professionals	- Drop in revenue - Failure to meet organisational 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
	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

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2023

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, e-office).
- ii. Existence of TNMCIS.
- iii. Decentralization and empowerment of district authorities.
- iv. Utilization of Health Sector forums to advocate TNMC issues.
- v. The existence of development partners working with TNMC.
- vi. Availability of four pillars in nursing services (QUAD).
- vii. Availability of internal and external auditing services.
- viii. Availability of Government Policies and guidelines.
- ix. The 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. The 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.
 - 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, and 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 organization structure will remain intact for the implementation of the Council Strategic Plan and there will be no significant change in the existing organizational structure.

2.13 STAKEHOLDERS RELATIONSHIP

TNMC analysed its operating environment through existing documentation (Performance review) TNMC interacts with several 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.

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2023

The following table provides Council stakeholders, the 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, regulation, circular, guideline and Standards	Objectives Achievement Clear and accessible policies, legislation, 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, centres and examination calendar	Timely issuance of Index Numbers Timely and accurate information on Licensing Examination regulations, centres 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	Timely registration, licensing and recognition Clear, timely, available, accessible and implementable

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2023

SN	Stakeholder	Services Offered	Expectations
		Supportive supervision coaching and mentoring. Authentication for domestic and international practice Guidelines for Continuing Professional Development	Standards of Proficiency in their practice and Scope of Practice Proper supportive supervision and clear coaching and mentoring programs Timely authentication 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 Labour Law Timely, fair and adequate support for training and career development Oriented to career 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
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

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2023

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

2.14 CAPITAL STRUCTURE AND TREASURY POLICIES

2.14.1 Capital Structure

The Council's capital structure for the year ended 30 June 2023 consists of a Tax-payers Fund of TZS 3,196,537,515 and an Accumulated Surplus of TZS 2,095,513,477 (30 June 2022: Accumulated Surplus of TZS 970,915,445).

2.14.2 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's 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.

2.14.3 Cash flow

The Council's cash flow is set out in the cash flow statement. On 30 June, 2023 TNMC closed with cash and cash equivalents TZS 1,331,181,590.

2.15 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 were 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 with 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 staff
			Supportive Services on NCD implemented by June 2025.	HHRMA&A	
B.	Implementation of National Anti-Corruption strategy enhanced and sustained	Promote workplace corruption preventive measures	Anti-Corruption programme implemented by June 2025.	HHRMA&A	Percentage change in corruption incidents resolved
		Promote good governance and ethical conduct	Complaints handling mechanism instituted by June 2025.	HHRMA&A	Perception of clients on corruption at TNMC
			Ethical conduct programme implemented by June 2025	HHRMA&A	
C.	Nursing and Midwifery practice improved	Strengthen registration, enrolment and licensing	100% of qualified nurses and midwives licensed annually	DRLE	Percentage change of malpractice.
			100% of eligible Nurses and Midwives licenses renewed annually	DRLE	Level of nurses and Midwives customer satisfaction.

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

CODE	OBJECTIVE	STRATEGY	TARGET	RESPONSIBLE PERSON	OUTCOME INDICATORS
			Online Registration, Enrolment and licensing system established and implemented by June, 2022	DRLE	Perception of employers on competency of nurses and midwives
			100% of qualified of training institutions licensed annually	DRLE	
			Supervisory Authorities capacity building plan developed and implemented by June 2023	DRLE	
			Supervisory Authorities engagement plan developed and implemented by June, 2025	DRLE	
		Strengthen capacity of nurses and midwives	Standards and guidelines in Nursing and Midwifery practice developed/ reviewed by June, 2023	DRLE	Level of customer satisfaction with services issued
			Mechanisms for monitoring practice and code of conduct for Nurses and Midwives instituted by June, 2022	DRLE	
			Mechanism for nurses and midwives to implement CPD by June, 2023	DPDS	
			Performance of Private Nursing and Midwifery Facilities monitored and evaluated by June, 2025	HQMIS	

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

CODE	OBJECTIVE	STRATEGY	TARGET	RESPONSIBLE PERSON	OUTCOME INDICATORS
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 implemented by June 2025	HQMIS	
			Institutional Plans prepared and implemented by June, 2025	HQMIS	
		Improve working environment	Office refurbishment plan developed and implemented by June 2025	HHRMA	

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)
ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

CODE	OBJECTIVE	STRATEGY	TARGET	RESPONSIBLE PERSON	OUTCOME INDICATORS
			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	

2.15.1 Implementation Status of the Council Strategic Plan

The Council implemented most of the planned activities within the three-year Strategic Plan (2020/21-2021/22-2022/23). Some of the key results, major activities, and developments which took place during the financial year ended 30 June 2023 included the following:

Registration and Enrolment of professionals

During this year under review, a total of **4,389 Nurses and Midwives** were registered and enrolled, of which, **326 were at the master's Degree level, 570 were at the Bachelor level, 3,194 Diploma level, and 265 certificates** respectively. Likewise, **34 Foreign Nurses and Midwives** were given temporary registration and **183** were authorized to practice in Tanzania for not more than three months. Their Nationality was Germany, Canada, Norway, Ghana, Kenya, Malawi, France, the United States of America, India and Rwanda.

The overall number of registration and enrolment was lower by **314(7.2%)** compared to the financial year 2021/22. This may be attributed by low performance of licensure examination especially to diploma candidates. The Council is emphasizing on motivating graduates to build professional competences through clinical practice as the examination measures acquired competencies for a specific level.

Table I: Number of Registered and Enrolled Nurses and Midwives

S/N	Category	Number	Percentage %
1	Master Degree	326	7.4
2	Bachelor Degree	570	13
3	Diploma	3194	72.8
5	Enrolment	265	6
	Temporary Registration	34	0.8
	Total	4389	100

i. Provisional Registration.

In the Financial Year 2022/2023, Provisional Registration were given to 594 qualified Nurses and Midwives as a pre-requisite before joining Internship Training. 552 Nurses and Midwives commenced internship training in November, 2022 and 42 in April, 2023. The Interns were allocated at 28 centres, which are Muhimbili National Hospital, Mloganzila Hospital, Temeke Regional Referral Hospital, Amana Regional Referral Hospital, Agakhan, Hubert Kairuki, Mwananyamala Regional Referral Hospital, and Lugalo Military Ref.

Hospital, Bombo Regional Referral Hospital in Tanga, Maweni Regional Referral Hospital in Kigoma, Dodoma Regional Referral Hospital and Tumbi Regional Referral Hospital. Others are Musoma Regional Referral Hospital, Sekoutoure, Bugando ZRH, Geita, Singida, Benjamin Mkapa ZRH, Iringa Regional Referral Hospital, Mbeya ZRH, KCMC ZRH, Mawenzi Regional Referral Hospital, Mt. Meru Regional Referral Hospital, Mnazi Mmoja Zanzibar, St Joseph Peramiho, Bukoba Regional Referral Hospital, Kitete Regional Referral Hospital and Haydom Regional Referral Hospital.

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

The number of Intern nurses and midwives is lower by 12(2%) compared to the last financial year 2021/2022 due to low enrolment of students in universities. To ensure effective quality of graduate Nurses and Midwives after completion of Internship Training, Intern Supervisors and Intern Nurses and Midwives from 17 facilities were oriented on The Nursing and Midwifery Act of 2010, Code of Ethics and Professional Conduct for Nurses and Midwives in Tanzania and Internship Regulations.

ii. Appraisal of Internship Centres

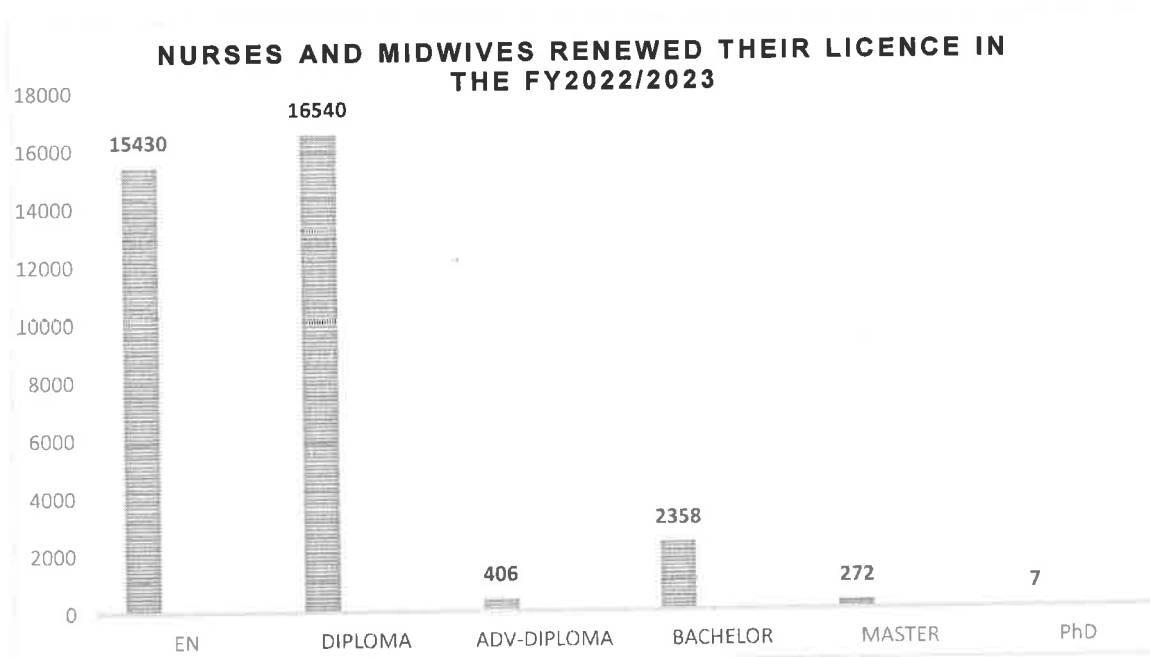
For the financial year 2022/2023 six (6) Hospitals were appraised for internship placement making a total of 34 approved centres including Ligula Regional Referral Hospital and St Benedict Ndanda Designated Regional Referral Hospital in Mtwara, Mbeya, Manyara and Sumbawanga Regional Referral Hospitals and Shree Hindu Mandal Hospital in Dar es salaam.

iii. Review and Preparation of Clinical Practice Logbooks for Intern Nurses and Midwives.

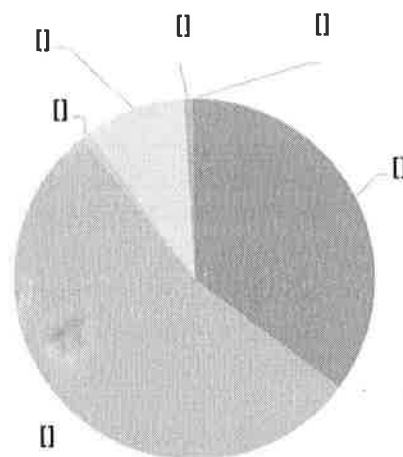
In this year 2022/2023, the Council reviewed Clinical practice logbook for Intern Nurses and Midwives to meet clinical learning requirements. In addition, a logbook for Nurse Anaesthetist (a new cadre in Nursing) who are expected to start internship in 2023/2024 was developed in initial stages and is expected to be finalized in next financial year.

iv. License Renewal

In this Financial Year 2022/ 2023, a total of 34,716 Nurses and Midwives renewed their professional practising licenses making a total of 44,877 with active licenses. Out of them, PhD 28,499 are Registered and 16,378 are Enrolled Nurse and Midwives.



TOTAL NURSES AND MIDWIVES WITH ACTIVE LICENSE - 46334



v. Verification of Registration / Enrolment Certificates and Licenses

During this financial year 2022/2023, a total of 14,438 Certificates and Licenses were submitted to the Council for verification and authenticity. During this process 414 (2.9%) were found not registered by Tanzania Nursing and Midwifery Council, and 6 (0.04%) applicants had counterfeit documents. Unregistered professionals and those with counterfeits were reported to the responsible authorities. The number of counterfeits is lower compared to the financial year 2021/22 due to increased collaboration with employers to verify certificates and licences before employment and promotion of nurses and midwives.

vi. Capacity building to Nursing and Midwifery leaders to enhance professional

Ethics adherence

In the 2022/2023, a total of 1,563 Nurses and Midwives were trained on adherence to Nursing and Midwifery ethics in the regions of Dar es Salaam, Mtwara, Tanga, Kilimanjaro, Arusha, Kigoma, Geita, Mwanza, Mbeya, Sogwe, Ruvuma, Njombe and Iringa.

vii. Review and Approval of Nursing and Midwifery Curriculum

During the financial year under review, The Council receive 9 out of 8 targeted up to June 2023 to meet the planned strategic plan for the education program implemented by June 2026. The submitted curricular were reviewed of which 6 were approved. The approved curricula were (2) curricular for Master's program for Pediatric and

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

Neonatology from Muhimbili University of Health Allied Sciences (MUHAS). One (1) Harmonize Competency Base Bachelor of Science in Nursing Curriculum (BScN) curriculum from University of Dodoma. Three (3) curricular from Ministry of Health (MOH-) (NTA Level curricular for Middle and three (3) where for higher diploma were not approved recommendation for implement were sent to the responsible authority.

viii. Verification of Nursing and Midwifery Schools/Institutions as per Council requirements undertaken by June, 2023

a) Verified Nursing Schools/Institutions

During 2022/2023 19 schools and Institutions applied for establishment of training programs out of 8 targeted Nursing and Midwifery schools/programs by June 2023. Professional Verification was conducted to 12 (67 %) applicants of which only 10 (83%) were approved to establish nursing and midwifery training. Among the approved schools 4 were new and 6 schools applied for upgrading from certificate to diploma level of training make a total of 96. The number of applicants has increased compared to 2021/2022 whereby 14 out of 15 targeted schools applied, 9 schools were verified and 6 schools were approved.

Table 1: Below illustrate number of applications, verification and approval of the established Nursing schools/programs

SN	Applications/ Verification	Number of schools
1	New application	12
2	Application for upgrading	7
3	Verified schools	12
4	Approved schools	10

b) Schools/Institutional under the Council Overseer.

Table 2: Distribution of schools/Institutions according to level /program of training

SN	Program	Total Number
1	Enrolled	4 (Makambako, Same, Tarime, Nachingwea)
2	Diploma	96
3	Degree	8
Total		108

Table 3: Distribution of training program offered according to ownership

Program	Ownership			Total
	Public	Faith Based	Private	
Certificate	3	0	1	4
Diploma	19	41	10	96
Degree	2	4	2	8
Masters	2	1	1	4
PhD	2	0	0	2

ix. School Supervision

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

The Council has managed to supervise 37 (34%) schools /institutions to ensure that Nursing and Midwifery training and operations are maintained according to the standards set to achieve the targeted goals and quality of education and practice. 2 (5%) out of visited schools identified to have inadequate number of teaching staff, insufficient equipment for skills laboratory as well as poor arrangement 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.

x. Student Indexing

Student indexing is a mandatory procedure as stipulated in Nursing and Midwifery practice regulation 2010 section 14. Indexing of students involves the profiling of Nursing or Midwifery student's personal data into the Council's database and ensuring that the students' qualification for admission into the programme is based on the approved entry requirements. It is intended to facilitate the tracking of registered students in School/training institutions.

During financial year 2022/23 a total number of 9891 admitted students from 88 schools were uploaded through the TNMCIS where by 565 (5.7%) are verified for eligibility of which 201(35.5%) among the verified are already provided with indexing cards

xi. Licensure examination

During 2022/2023 the Council conducted two (3) licensure examinations where a total of 7917 sat for licensure examination which is over 100 % out of 6000 targeted candidates by June 2023. Among them, 5066 (84.4%) sat for the first time and 2848 (15.6%) were resisters applicants. A total of them 4013 (51%) passed the examination composed of 563 Bachelor of Science in Nursing, 7 (0.01%) Bachelor of Science in Midwifery, 3188 were Diploma (Inservice Diploma in Nursing and Midwifery 2415 (30.5%) and 773 (9.6%) were Pre-service Diploma in Nursing and Midwifery, 255 (3.2%) were certificate in Nursing and Midwifery program.

The performance has increased by 10.8% compared to 2021/2022 of which 7066 candidates sat the exams out of the targeted 6000. The increment was due to an increased number of Diploma applicants both Inservice and Pre-service likewise the Post Interns In-service graduates. Among them 4904 (69.5%) passed the examination composed of 478 (9.7%) Bachelor of Science in Nursing 1896 (38.6%) were Inservice Diploma in Nursing and Midwifery and 2245 (45.7%) were Pre-service Diploma in Nursing and Midwifery, 285 (5.8%) were certificate in Nursing and Midwifery program.

Table 4: Total Candidates sat for Licensure examination 2022/2023 by program

SN	Year	Total Sat	BScN	BScM	Diploma	Certificate	Total Pass
1	August, 2022	612	48	1	392	57	498
2	Dec, 2022	4253	387	0	1450	112	1949
3	May, 2023	3052	128	6	1346	86	1566
	Total	7917	563	7	3188	255	4013

Table 5: Show summary of candidates sat and passed Licensure examination by 2022/2023 financial year

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

	Cand Sat	BScN		BScM	Diploma		Certificate	Total Pass
		Pre-Service	In-service		Pre-Service	In-service		
August, 2022	612	43(7%)	5(0.8%)	1(0.2%)	244(39.8%)	148(24%)	57(9.3%)	498 (81.4%)
Dec, 2022	4253	344(8.1%)	43(1%)	0	1062(24.9%)	388(9.1%)	112(2.6%)	1949 (45.8%)
May, 2023	3052	116(3.8%)	12(0.4%)	6(0.2%)	1109(36.3%)	237(7.8%)	86(2.8%)	1569 (51.4%)
Total	7917	503 (6.3%)	60(0.7%)	7 (0.01%)	2415 (30.5%)	773(9.6%)	255(3.2%)	4016 (50.7%)

xii. Continuous Professional Development (CPD) Programme

(a) CPD accreditation

During the year 2022/2023 the Council continued to sensitize stakeholders and partners to implement CPD for Nurses and Midwives. A total of 43 modules were approved and accredited received from 17 providers. The number of CPD providers has increased compared to 2021/2022 whereas only 15 out of 18 submitted modules were accredited to be conducted by 7 providers.

Table 6. Accredited CPD Institutes and Modules during Financial Year 2022/23

SN	NAME OF INSTITUTE	No. MODULE
1	KCMC	1
2	Muhimbili Othopedic Institute (MOI)	1
3	Muhimbili National Hospital	1
4	Tanzania Diabetic Association	1
5	Catholic Relief Service (CRS)	1
6	Dodoma Institute of Health and Allied Sciences (DIHAS)	1
7	Tanzania Diabetic Association	1
8	Centre for Distance Education (CDE)	1
9	Ifakara Health Institute	1
10	Mwanza Collage of Health and Allied Science	1
11	Muhimbili Orthopedic Institute	1
12	Tanzania Nursing and Midwifery& Theater Nurses Association	1
13	Tanzania Critical Care Nurses Association (MOI)	1
14	Tanzania Food and Nutrition Center	1
15	Centre for Distance Education CDE - Morogoro	27
16	Kilimanjaro Christian University College	1
17	Comprehensive Community-Based Rehabilitation in Tanzania	1
	Total Module	43

(b) CPD Sensitization

Currently Nurses and Midwives are able to access and maintain their competencies on current issues and trends includes Infection Prevention, Maternal and Child Health Care, Communications Skills, Customer care, palliative care. A total **5359** Nurses and Midwives from 8 Regions including nursing training schools/institutions were oriented on importance of CPD and how to access online materials through World Education

Platforms (WCEA) through use of electronic device such as smart phones. Among them 3224 were new graduates oriented during graduation ceremony.

(c) CPD implementation Achievement

Further, Nurses and Midwives has managed to access and acquire CPD points through use of World Education Platforms and physical attend meeting, seminar, workshop etc. A total number of 34961 Nurses and midwives accessed CPD online and read different courses compared to 2022/2021 of which 23293 attended online training. The data showed tremendous increase by 50% nurses and midwives who able to access and read CPD courses compared to 2021/2022 following Council efforts to sensitize nurses and midwives on how to acquire their CPD points through online. Whereby, registered Nurses and Midwives were mostly able to access the CPD platforms.

xiii. Develop and review of standards and competencies framework and benchmarking

The Council during 2022/2023 has managed to develop standards and guidelines for nursing and midwifery practice by June 2023.

- i. Finalize developed competencies framework for Nurses in Tanzania, the process involves details review, Discussion of the formulated competency domains categories and its sub-competencies of each domain, development of the framework and finalizing the document.
- ii. Developing benchmarking standards for professional qualification assessment.

xiv. Quality Auditing

During the financial year the Council has prepared and done Auditing on School of Nursing and Private Nursing and Midwifery services centers. A total of 30 School of Nursing was audited, 680 students were taught pre - registration (Indexing), 30 in (13) regions Tanga, Kilimanjaro, Arusha, Kigoma, Geita, Mwanza, Mtwara, Mbeya, Songwe, Dar es Salaam, Ruvuma, Njombe and Iringa. During Supervision some challenges observed such as Teachers are not supervising student of Nursing and Midwifery during clinical areas, lack of updated guidelines of Learning materials at laboratory skills, Private Nursing and Midwifery facilities fail to follow standards operating procedures as per Ministry of health in Tanzania and Most of outdated models, equipment's and learning materials at skills laboratories. Auditing is important to help strengthen the well-being of professionals and academics in order to get qualified nurses and midwives.

Table 1: Shows Auditing for School of Nursing in Tanzania

Colleges	Number	Percentage (%)
Number of schools of Nursing Audited	28	27%
Number of School of Nursing not Audited	74	73%
Total Number of School of Nursing in the country	102	100%

Chart 1: Auditing for School of Nursing in Tanzania

Statistics showing auditing of central school of nursing and midwifery among the 102 schools below



Table: 2 Auditing of facilities private Nursing and Midwifery services centres

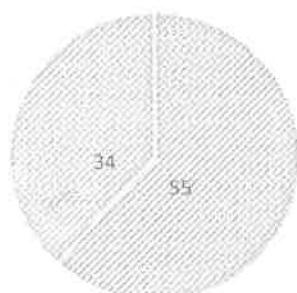
Private Nursing and Midwifery Services Centers _	Number	Percentage (%)
Private Nursing Services Visited	30	33%
Private Nursing services not Visited	62	67%
Total Number of Private Nursing in Tanzania	92	100%

xv. PRIVATE NURSING AND MIDWIFERY MEETING

During the financial year, the Council conducted Meeting and capacity building to owners of Private Nurses and Maternity homes/clinics. During meeting, Standards and guideline on services their offered and communication skills were discussed, a total of 55 out 89 owners who registered to provide services Private Nursing and Midwifery services in Tanzania were participated. Challenge was owners and their service providers fail to adhere on standard and guideline of operating their services which will be strengthened by Regular by meeting with them.

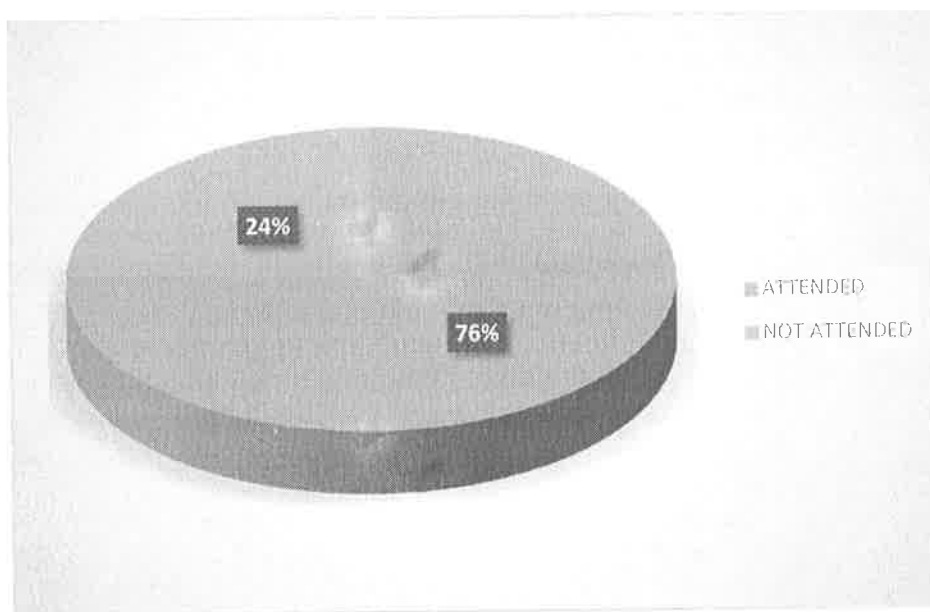
PRIVATE NURSING AND MIDWIFERY MEETING

Attended Not attended



xvi. CERTIFICATION AND LICENSE AWARDING TO QUALIFIED NURSES AND MIDWIVES

During the financial year, the Council has successfully planned and conducted its fifth and sixth graduation ceremony to eligible candidates for registrants' candidate in the Nursing and Midwifery register roll, where 5145 candidates sat for Licensure examination. During those ceremonyies a total of 2889 (24%) registrants were offered certificates and license of which 2184(76%) attended and they were taught on Nursing and Midwifery ethics, Act and Regulations and about the Council and its functions.



xvii. Interpretations of Regulations into Swahili versions

During the financial year 2022/2023 the Council interpret four Tanzania Nursing and Midwifery Regulations of 2010 from English versions to Swahili versions and submitted before the Ministry of Health for approval. Those Regulations include:-

- i) *The Nursing and Midwifery (Training) Regulations, 2010,*
- ii) *The Nursing and Midwifery (Practice) Regulations, 2010,*
- iii) *The Nursing and Midwifery (Fitness to Practice) Regulations, 2010,*
- iv) *The Nursing and Midwifery (Registration, Enrolment and Licensing) Regulations, 2010.*

xviii. Preliminary and full inquiries

During the financial year 2022/2023 the Council conducted 19 preliminary inquiries on matters patterning professional misconduct reported before the Council. The reason was to ascertain the evidence against reported allegations.

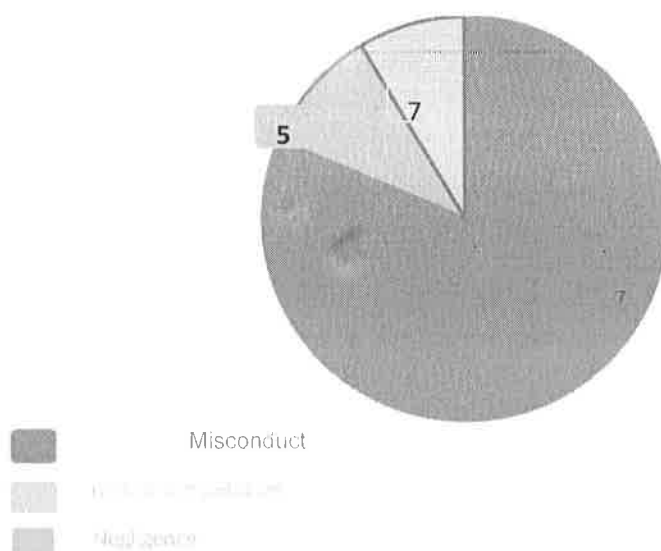
The Council managed to conduct eight fully Inquiries for the financial year 2022/2023 basing on evidence from preliminary inquiries. The outcome was as follows; three nurses and midwives were suspended from practice for a period of six months and two

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

nurses and midwives were removed from the registered after being convicted on different misconducts and three were found not guilty.

Types of Professional Malpractice

SN	Types of professional malpractice	
1	Misconduct	7
2	Lack of competences	7
3	Negligence	5



xix. Risk Management, internal control and Accountability

The Council is committed to ensure existence of a continuous process of risk management and internal controls which ensures business continuity on service delivery so as to achieve the strategic goals while managing the risks. An overall policy framework on risk and internal control has been developed, which includes the institutional Risk Management Framework and Policy with its related processes, guidance and tools. The Council is committed to identifying and managing risks to its work plans and defining and implementing efficient and effective internal controls, to strengthen its ability to meet objectives and deliver benefits and goals expected by, customers and all stakeholders. Good risk management identifies the potential events which could affect the achievement of goals and develops action plans for addressing these risks allowing informed decision-making, better prioritization and improved use of resources.

The Council's approach to risk management does not aim to eliminate or avoid risk but to be aware of it, reducing risk to an acceptable level and balancing risks and opportunities when deciding on a course of action. The established risk management process includes the implementation of regularly updated risk analyses and mitigation plans at all levels of the Council. The purpose is both to create a tool for internal management of each Directorate, Unit or Section so as to provide information to the Council's Management on key risks identified and how these are managed. In addition, the Council has integrated risk management in its council strategic planning and results-based management processes.

Every staff has an important role in risk management process and controls as part of their work. In particular, all Directors, Heads of Unit and Managers are accountable for identifying and managing risks and overseeing definition and implementation of internal controls, policies and procedures within the area under their authority, including management of issues which arise

However, the 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.

xx. ICT projects and its applications

The council has developed several systems to ensure effective and efficient service delivery these systems are follows:

- 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 Sys
- j. Advanced Practitioners Application
- k. Bulk sms system and Integrate with Govsms system
- l. integration National eLearning Platform (NeP) for CPD
- m. Creating New Website through Word Press Platform
- n. Implementing system Roles and Permission for updated modules
- o. Updating Necessary patches on the systems for security and control.

2.16 CORPORATE GOVERNANCE

The Council is committed to the principles of effective Corporate Governance across the organization. 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: -

2.16.1 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: -

2.16.2 Diversity Composition of the Council

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

Chairman of the Council shall be appointed from amongst senior registered Nurses.

- i. The Head of Nursing and Midwifery services in the Country.
- ii. A representative of the Nursing education section of the Ministry responsible for health.
- iii. A Nurse Educator
- iv. A representative of the Nurses Association
- v. A representative of Regional Nursing Officers or District Nursing Officers.
- vi. One Nurse representing national, referral and specialized hospitals.
- vii. One Nurse representing Private Health Providers
- viii. A representative of other healthcare professions.
- ix. A State Attorney representing the Attorney General's Office
- x. An Enrolled Nurse
- xi. 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.

2.16.3 Organizing and Holding Effective Council and Committee Meetings

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

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

- 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:-

2.16.4 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 all four (4) ordinary meetings in accordance to the Law. The attendance of each member is shown in table while key matters deliberated are listed hereunder: -

- i. Staff matters
- ii. TNMC Annual Plan and Budget for 2021/22
- 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, 2022

Table: List of Council Members in the Financial year 2022/23

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

Remark:

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

2.16.5 Existence of Council Committees

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

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 three (3) ordinary meetings as narrated below.

Table: List of Members of Finance Committee in the financial year 2022/23

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

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 for establishing and overseeing the implementation of various standards related to training, evaluating Nursing and Midwifery education programs and approving such programs, develop, conducting and regulating registration and licensure examination and regulating nursing and midwifery training Institutions' practice.

However, four (4) committee meetings were conducted of which two (2) meetings were physical and two (2) were online (zoom meetings). All members managed to attend the scheduled meeting by 100% as narrated below:

Table: List of Members of Education and Professional Advancement Committee in the Financial Year 2022/23

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

iii. Ethical and Disciplinary Committee

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

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 (3) meetings to discuss matters of professional and ethical conduct. During these meetings they discussed 19 allegations submitted before the Council for deliberation. Out of 19 cases 14 prima facie cases were established and submitted to the Council meetings.

Table: List of Members Ethical and Disciplinary Committee in the Financial Year 2021/22

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

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 2022/2023 two meetings were held with the agenda of;

- a. To receive and discuss implementation report of license renewal for year 2022/2023.
- b. Received, discussed and recommend report of qualified candidates for registration and enrolment for the Council approval.
- c. Presentation of preliminary preparation of Internship logbook for nurse anaesthetist
- d. Discuss and recommend benchmark of registration for nurses and midwives trained overseas.

Table: Registration and Enrolment Committee Members in the Financial Year 2022/23

S/N	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

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

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

v. Research Committee

The Council's Research Committee comprises of five (4) members including the Chairperson and Secretary. The roles and responsibilities of the Research Committee are to deal with issues and matters related to research.

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

- a. Presentation of proposal research script which is *the effect of working environment on nursing and patient outcomes*
- b. Review of new applications of Nursing and Maternity home services
- c. Presentation of Case study book.

Table: Research Committee Members in the Financial Year 2022/2023.

S/N	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	Irene Chilewa	Secretary	Tanzanian	28/12/2021	2/4

vi. Audit Committee

Is a governance body charged with the responsibility to advise/direct or oversee the PSE's activities to ensure the highest level of Control, Governance, and Risk Management. The Audit Committee had three (3) ordinary meetings and one special meeting for review of the financial report. 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 2022/23
- b. Risk Treatment quarter implementations report 2022/23
- c. Review the report to ensure the integrity of financial reports
- d. Consideration and approval of Internal Audit Plan 2022/23
- e. Review internal Audit Budget 2022/23
- f. Controllor and Auditor General (CAG) recommendations
- g. Review Internal Audit Charter 2022/23.

Table: Audit Committee Members in the Financial Year 2022/2023.

SN	Name	Position	Nationality	Appointment	Meeting Attended
1	CPA Iddy Mboweto	Chairperson	Tanzania	7/12/ 2021	4/4
2	Mr. Joseph Ngatunga	Member	Tanzania	7/12/ 2021	4/4
3	Salome Kassanga	Member	Tanzania	7/12/ 2021	4/4
4	Nicodemas Senge	Member	Tanzania	17/4/2023	2/4

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

5	CPA Hurbert Masakia	Member	Tanzania	17/4/2023	2/4
4	George Erasto Shilla	Secretary	Tanzania	7/12/ 2021	2/4

2.16.6 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 two (2) Departments (four (4) Sections) and Seven (7) Units.

Departments:

1. Licensure and Ethics Service Department

- i) Registration and Licensing Section
- ii) Professional Practices Section

2. Professional Development Service Department

- i) Examination Section
- ii) Continuing Professional Section

Units:

i. Corporate Service Unit

- Finance and Accounts Schedule
- Human Resource and Administration Schedule
- Planning Schedule

ii. Information, Education & Communication Unit

iii. Internal Audit Unit

iv. Legal Services Unit

v. Procurement Unit

vi. Quality Management and Inspectorate Services Unit

vii. Public Relations Unit

2.16.7 Staff Meetings

During this financial year 2022/2023 the Council managed to coordinate one staff meeting 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.

2.17 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 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.

2.18 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.

2.19 POLITICAL AND CHARITABLE DONATIONS

There were no any charitable donations made by the Council during the year.

2.20 EMPLOYEES' WELFARE

i. Financial Assistance to Staff

Organization 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 2023, the Council spent

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

TZS 44,950,000 for short training and TZS 12,300,000 for attend long-term training at master degree sponsored by the Council.

2.21 DISABLED PERSONS AND GENDER BALANCE

2.21.1 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.

2.21.2 Gender Balance

The total number of employees as at the end of the year 2022/23 was 40 as narrated below:

The table indicates Directorate/Unit staff position as at 30 June, 2023. Staff Position as at 30 June 2023

SN	Sub Vote	Department/Unit	Female	Male	Total
1	3567	Corporate Service Unit	12	5	17
2	1008	Information Communication Technology Unit	0	1	1
3	1005	Internal Audit Unit	0	2	2
4	1009	Legal Service Unit	0	2	2
5	1006	Procurement Management	1	1	2
6	3168	Registration, Licensure and Ethics Services	3	3	6
7	3169	Professional Development Services	4	3	7
8	3050	Public Relations and Communication Unit	0	0	0
9	1018	Quality Assurance Unit	2	1	3
Total			22	18	40

Source: TNMC Human Resources and Administration Department

2.21.3 Disabled Persons and Gender Balance

Further, out of 40 staff, 10 staff are in decision making position (From Registrar to Director of Departments and Head Units).

Table Staff in Managerial Position by Gender as at 30 June, 2023

S/N	Class Group	Female	Male	Total
1	Registrar	1	0	1
2	Director of Departments	2	0	2
3	Head of Units	1	6	7
	TOTAL	4	6	10

2.22 MAJOR PROCUREMENT CONTRACT

The council had major procurement contracts with persons and other entities, which were essential to its operations during the financial year ended 30 June 2022. The list of the major procurement contracts is listed below: -

Table: Major Procurement Contracts for the years 2022/23

Contract title	Name of supplier /service provider	Type of contract	Contract Value (TZS)
Drilling of one Borehole 150m	RUWASA	Service	24,600,000
Procurement of motor vehicles	GPSA	Service	263,374,300
Provision of consultancy services	Tanzania Building Agency	Service	125,986,350
			413,960,650

2.23 PREJUDICIAL ISSUES

During the year ended 30 June 2023 there was no serious prejudicial matters to be reported.

2.24 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

2.25 EVENTS SUBSEQUENT TO THE FINANCIAL STATEMENTS DATE

There were no significant events subsequent to 30 June 2023 relating to Financial Statements for the period ended 30 June 2023.

2.26 FUTURE DEVELOPMENT PLANS

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

- Enhancement of ICT capabilities so that key TNMC operations like registration licensure activities as well as examination processes to be conducted through TNMCIS
- Identification of new sources of revenue.
- Building of TNMC office at Dodoma

3.0 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.

APPROVAL

The Report by Those Charged with Governance was approved by Council for issue on and was signed on its behalf by:


.....
Prof. Lilian Mselle
Chairperson
Date: 31 August 2023.


.....
Agnes Mtawa
Registrar
Date: 31 August 2023

4.0 STATEMENT OF THE MANAGEMENT RESPONSIBILITY

The Organization 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 Organization and that they contain the receipt and use of all public financial resources by the organization. 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 2023, 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 Organization, thus not to remain a going concern for at least twelve months from the date of this statement.



Agnes Mtawa
Registrar
Date: 31 August 2023.



CPA Iddy Mboweto
Committee Chairman
Date: 31 August 2023

5.0 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 30 June, 2023 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.: ACPA 4410

Date: 31 August 2023

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

6.0 FINANCIAL STATEMENTS

6.1 STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

		Amount (TZS) 2022/23	Restated Amount (TZS) 2021/22
ASSETS	Notes		
Current Asset			
Cash and Cash Equivalents	62	1,331,181,591	528,957,669
Receivables	67	57,474,000	63,238,600
Prepayments	69	8,595,586	2,244,871
Total Current Asset		1,397,251,177	594,441,140
Non-Current Asset			
Property, Plant and Equipment	77	3,757,103,876	3,569,452,512
Intangible Assets	78	17,936,000	26,904,000
Work In Progress	82	150,586,350	0
Total Non-Current Asset		3,925,626,226	3,596,356,512
TOTAL ASSETS		5,322,877,403	4,190,797,652
LIABILITIES			
Current Liabilities			
Payables and Accruals	89	4,052,600	17,521,018
Deferred Income	93	18,684,811	0
Deposits	94	8,089,000	5,823,675
TOTAL LIABILITIES		30,826,411	23,344,693
Net Assets		5,292,050,992	4,167,452,960
NET ASSETS			
Capital Contributed by:			
Taxpayers/Share Capital		3,196,537,515	3,196,537,515
Accumulated Surpluses / Deficits		2,095,513,477	970,915,445
TOTAL NET ASSETS		5,292,050,992	4,167,452,960

Amana

26.01.2024

Chief Executive Officer

Date

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

6.2 STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023

REVENUE	Notes	Restated	
		Amount (TZS) 2022/23	Amount (TZS) 2021/22
Revenue			
Revenue from Exchange Transactions	17	467,604,724	420,824,724
Fees, Fines, Penalties and Forfeits	19	991,275,000	912,454,525
Other Revenue	31	2,644,332,406	483,788,442
Subvention from other Government entities	32	928,027,447	771,194,000
Total Revenue		5,031,239,577	2,588,261,691
EXPENSES AND TRANSFERS			
Expenses			
Wages, Salaries and Employee Benefits	34	1,438,590,467	1,279,584,009
Use of Goods and Service	35	2,087,464,545	1,554,017,912
Maintenance Expenses	36	48,305,163	54,024,998
Depreciation of Property, Plant and Equipment	37	189,853,257	112,256,931
Amortization of Intangible Assets	39	8,968,000	8,968,000
Other Expenses	52	116,060,113	37,885,113
Social Benefits	56	2,400,000	290,000
Total Expenses		3,891,641,545	3,047,026,963
Transfer			
Other Transfers	60	15,000,000	15,000,000
Total Transfer		15,000,000	15,000,000
TOTAL EXPENSES AND TRANSFERS		3,906,641,545	3,062,026,963
Surplus / Deficit		1,124,598,033	(473,765,272)

Amama

26.01.2024

Chief Executive Officer

Date

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

6.3 STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2023

	Tax Payer's Fund (TZS)	Accum. Surplus/(Deficit) (TZS)	Total (TZS)
Opening Balance as at 01 July 2022	3,196,537,515	970,915,445	4,167,452,960
Addition Capital Injected	0	0	0
Other Reserve	0	0	0
Other Appropriations	0	0	0
Minority Interest	0	0	0
Surplus for the Year	0	1,124,598,033	1,124,598,033
Closing Balance as at 30 June 2023	3,196,537,515	2,095,513,478	5,292,050,993
Opening Balance as at 01 July 2021	3,196,537,515	1,444,680,716	4,641,218,231
Addition Capital Injected	0	0	0
Other Reserve	0	0	0
Other Appropriations	0	0	0
Minority Interest	0	0	0
Deficit for the Year	0	(473,765,272)	(473,765,272)
Closing Balance as at 30 June 2022	3,196,537,515	970,915,444	4,167,452,959



Chief Executive Officer

26.01.2024

Date

6.4 CASHFLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

	Amount (TZS) 2022/23	Amount (TZS) 2021/22
RECEIPTS		
Subvention from other Government entities	928,027,447	771,194,000
Revenue Grants	18,684,811	0
Revenue from Exchange Transactions	474,054,724	389,074,724
Other Revenue	2,644,332,406	483,788,442
Increase in Deposit	2,265,325	5,823,675
Fees, Fines, Penalties and Forfeits	991,275,000	912,454,525
Total Receipts	5,058,639,713	2,562,335,366
PAYMENTS		
Wages, Salaries and Employee Benefits	1,438,590,467	1,279,584,009
Use of Goods and Service	2,107,969,078	1,505,271,934
Social Benefits	2,400,000	290,000
Other Transfers	15,000,000	15,000,000
Other Expenses	116,060,113	37,885,113
Maintenance Expenses	48,305,163	54,024,998
Total Payments	3,728,324,821	2,892,056,054
NET CASH FLOW FROM OPERATING ACTIVITIES	1,330,314,893	(329,720,688)
CASH FLOW FROM INVESTING ACTIVITIES		
Investing Activities		
Payment for Work in Progress	(150,586,350)	0
Acquisition of Property, Plant and Equipment	(377,504,621)	(280,183,494)
Total Investing Activities	(528,090,971)	(280,183,494)
NET CASH FLOW FROM INVESTING ACTIVITIES	(528,090,971)	(280,183,494)
Net Increase	802,223,922	(609,904,182)
Cash and cash equivalent at beginning of period	528,957,669	1,138,861,851
Cash and cash equivalent at end of period	1,331,181,591	528,957,669

Aimama

Chief Executive Officer

26.01.2024

Date

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

6.5 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE YEAR ENDED 30 JUNE 2023

	Original Budget		Budgeted Amount		Final Budget (B)		Actual Amount on Comparison Basis (A)		Variance Different Final Budget & Actual (B-A)	
	TZS		Reallocations/ Adjustments	TZS	TZS		TZS		TZS	
RECEIPTS										
Tax Revenue	984,575,000		0		984,575,000		0		984,575,000	
Subvention from other Government entities	921,218,000		0		921,218,000		928,027,447		(6,809,447)	
Revenue Grants	0		0		0		18,684,811		(18,684,811)	
Revenue from Exchange Transactions	3,599,088,000		0		3,599,088,000		474,054,724		3,125,033,276	
Other Revenue	0		0		0		2,644,332,406		(2,644,332,406)	
Fees, Fines, Penalties and Forfeits	0		0		0		991,275,000		(991,275,000)	
Total Receipts	5,504,881,000		0		5,504,881,000		5,056,374,388		448,506,612	
PAYMENTS										
Wages, Salaries and Employee Benefits	1,505,918,000		9,595,000		1,515,513,000		1,438,590,467		76,922,533	
Use of Goods and Service	2,303,341,248		(7,939,100)		2,295,402,148		2,109,049,586		186,352,562	
Social Benefits	8,400,000		(4,800,000)		3,600,000		2,400,000		1,200,000	
Other Transfers	15,000,000		0		15,000,000		15,000,000		0	
Other Expenses	184,720,000		(19,155,900)		165,564,100		116,060,113		49,503,987	
Maintenance Expenses	75,068,252		19,800,000		94,868,252		48,305,163		46,563,089	
Payment for Work in Progress	0		0		0		150,586,350		(150,586,350)	
Acquisition of Property, Plant and Equipment	1,412,433,500		2,500,000		1,414,933,500		377,504,622		1,037,428,878	
Total Payment	5,504,881,000		0		5,504,881,000		4,257,496,300		1,247,384,700	
Net Receipts	0		0		0		798,878,088		(798,878,088)	

Date

Amama

Chief Executive Officer

26.01.2024

Date

Controller and Auditor General

6.6 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND DISCLOSURES

1. GENERAL INFORMATION

The General information about the reporting entity

PRINCIPAL PLACE OF BUSINESS:

TANZANIA NURSING AND MIDWIFERY
COUNCIL
KAMBARAGE TOWER 5TH FLOOR

P.O.BOX 1736
DODOMA - TANZANIA

BANKERS:

BANK OF TANZANIA
9925261891
2 MIRAMBO STREET
P.O.BOX 2939,
11884 DAR ES SALAAM - 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

AUDITORS:

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

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 31 August 2023 by:

Amama

Agnes J. Mtawa
Accounting Officer

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 plan. Different plans and contribution rates for employer and employees are detailed below:

No.	Name of the Fund	Employer Contribution	Employee Contribution
-----	------------------	-----------------------	-----------------------

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

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. 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

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

valuation purposes shall be the adjustment made to the replacement cost to reflect physical deterioration, functional and economic obsolescence.

Estimated Useful Life (EUL)

Assets have 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:

Description	Years
Administration assets	
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.

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.

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

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

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 2022 to 30 June, 2023.

6.7 NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

	Amount (TZS) 2022/23	Amount (TZS) 2021/22
17 - Revenue from Exchange Transactions		
Revenue from Miscellaneous Fees- Exchange	467,604,724	420,824,724
	467,604,724	420,824,724
19 - Fees, Fines, Penalties and Forfeits		
Fines	100,000	50,000
Forfeits -non market	0	6,791,991
Registration Fees	990,575,000	895,702,534
Revenue from Annual Fees	600,000	9,910,000
	991,275,000	912,454,525
31 - Other Revenue		
Application fee	850,000	730,000
Interest from Revenue from identification fees	0	100,000
Miscellaneous Revenue	290,709,406	196,630,996
Other license Fees	2,352,773,000	286,327,446
	2,644,332,406	483,788,442
32 - Subvention from other Government entities		
Government Grant Personal Emolument	855,409,000	771,194,000
Subvention Other Charges	72,618,447	0
	928,027,447	771,194,000
34 - Wages, Salaries and Employee Benefits		
Casual Laborers	1,650,000	670,127
Civil Servants	855,409,000	771,194,000
Court Attire Allowance	1,000,000	0
Electricity	15,318,009	0
Extra-Duty	48,230,000	22,885,000
Facilitation Allowance Expenses -employee	12,940,000	0
Food and Refreshment	91,709,624	21,464,000
Furniture Expenses	42,000,000	0
Gratuities	6,000,000	2,130,000
Housing allowance Expenses	15,000,000	21,090,000
Invigilators Allowances	58,582,000	31,000,000
Leave Travel	9,260,534	11,337,320
Moving Expenses	2,141,000	6,902,000
Non-Civil Servant Contracts	65,690,300	66,216,473
Responsibility Allowance	0	85,199,900
Sitting Allowance	43,355,000	45,990,189
Special Allowance	159,125,000	189,085,000
Telephone Allowance	5,780,000	0
Uniform Allowance	5,400,000	4,420,000
	1,438,590,467	1,279,584,009
35 - Use of Goods and Service		
Advertising and publication	9,234,000	0
Advertising and Publication - Communication & Information	9,101,000	6,000,000
Air Travel Ticket - Domestic	25,396,100	20,977,200
Air Travel Tickets- Foreign	5,465,880	0
Cleaning Supplies - Use of goods and Services	1,071,000	1,100,000
Computer Supplies and Accessories	250,000	0
Conference Facilities	63,811,840	42,582,033
Diesel	150,349,158	69,302,311

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

	Amount (TZS)	Amount (TZS)
	2022/23	2021/22
Electricity - Utilities Supplies and Services	17,578,545	21,996,716
Entertainment - Hospitality Supplies And Services	10,500,000	14,425,000
Food and Refreshments	120,949,748	100,611,738
Gifts and Prizes	1,150,000	2,000,000
Ground Transport (Bus, Train, Water)	4,614,000	1,200,000
Ground travel (bus, railway taxi, etc)Travel - In - Country	27,317,200	35,185,869
Internet and Email connections	31,850,703	39,728,859
Mobile Charges	0	5,999,300
Office Consumables (papers, pencils, pens and stationaries)	90,131,020	73,496,567
Outsourcing Costs (includes cleaning and security services)	34,926,782	56,949,140
Per Diem - Domestic	1,000,598,307	693,079,060
Per Diem - Foreign	14,000,000	0
Posts and Telegraphs	4,269,663	7,322,000
Printing and Photocopying Costs	14,632,000	11,790,000
Printing Material	145,970,337	60,977,430
Remuneration of Instructors	0	600,000
Rent - Office Accommodation	151,268,583	155,704,418
Research and Dissertation Training - Domestic	3,200,000	3,540,000
Sewage Charges - Utilities Supplies and Services	1,390,000	0
Special Uniforms and Clothing	53,113,000	41,588,400
Subscription Fees	39,403,097	15,652,351
Technical Service Fees	0	23,241,600
Telephone Charges (Land Lines)	1,050,000	1,080,000
Training Allowances	5,400,000	21,730,000
Training Materials	700,000	1,480,000
Tuition Fees Training - Domestic	15,020,000	19,724,239
Uniforms and Ceremonial Dresses	23,600,000	0
Water Charges	10,152,581	4,953,680
	2,087,464,545	1,554,017,912
36 - Maintenance Expenses		
Cement, Bricks and Building Materials	0	3,000,000
Computers, printers, scanners, and other computer related equipment	1,672,000	1,975,000
Electrical and Other Cabling Materials - Buildings	1,492,868	2,000,000
Fire Protection Equipment	400,000	0
Mechanical, electrical, and electronic spare parts	300,000	11,500,000
Outsource maintenance contract services - Buildings	0	7,000,000
Outsource maintenance contract services - Office Equipment and Appliances	6,610,900	2,185,980
Outsource maintenance contract services - Vehicles and Transportation Equipment	29,374,021	14,521,322
Plumbing Supplies and Fixtures	1,200,000	2,688,000
Small tools and implements - Buildings	195,500	1,559,000
Tires and Batteries	5,059,874	3,595,696
Water Pumps	2,000,000	4,000,000
	48,305,163	54,024,998
52 - Other Expenses		
Audit fees Expenses	20,000,000	20,000,000
Bank Charges and Commissions	70,000	30,000

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

	Amount (TZS)	Amount (TZS)
	2022/23	2021/22
Burial Expenses	2,320,000	10,100,000
consultancy fees	9,955,000	0
Director's Fee	67,000,000	0
Facilitation Fees	6,960,000	0
Insurance Expenses	7,755,113	7,755,113
Legal fees Expenses	2,000,000	0
	116,060,113	37,885,113
56 - Social Benefits		
Benefits for PLHA -Employee	0	290,000
Settlement of Medical Treatment Claims	2,400,000	0
	2,400,000	290,000
60 - Other Transfers		
Contribution to CF (15%)	15,000,000	15,000,000
	15,000,000	15,000,000
62 - Cash and Cash Equivalents		
BoT Own source Collection Account	1,286,609,900	505,526,420
Deposit Cash Account	7,950,508	0
Imprest Cash Account	3,000	0
Own source Collection Account - NBC	104,000	100,000
Own source Collection Account - NMB	130,000	1,060,000
Own source Development Expenditure	9,354,585	9,816,506
Own source Recurrent Expenditure GF	7,155,787	6,631,068
Recurrent Expenditure Cash Account	18,654,811	0
Unapplied Cash Account	1,219,000	5,823,675
	1,331,181,591	528,957,669
67 - Receivables		
Imprest Receivable - Staff	13,174,000	12,488,600
Revenue from exchange transactions	44,300,000	50,750,000
	57,474,000	63,238,600
69 - Prepayments		
Prepayment Consumables	8,595,586	2,244,871
	8,595,586	2,244,871
94 - Deposits		
Deposit General Payable Addition	6,870,000	0
Unapplied Deposit Account Addition	1,219,000	5,823,675
	8,089,000	5,823,675

Almana

Chief Executive Officer

26.01.2024

Date

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

93 DEFERRED INCOME STATEMENT FOR THE DATE ENDED 30 June 2023

	Opening (TZS)	Received (TZS)	Amortised (TZS)	Closing (TZS)
Deferred Subvention Revenue	0	0	0	0
Current Deferred Income	0	942,315,607	923,630,796	0 18,684,811
Total	0	942,315,607	923,630,796	0 18,684,811

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

NOTES TO THE FINANCIAL STATEMENT - LIABILITY MOVEMENT

FOR THE YEAR ENDED 30 JUNE 2023

	89 - Payables and Accruals	Opening (TZS)	Paid (TZS)	Addition (TZS)	Balance (TZS)
Advance Utility	0	0	0	0	0
Staff Claims	0	0	0	0	0
Supplies of goods and services	17,521,018	17,521,018	0	4,052,600	4,052,600
Withholding tax	0	0	0	0	0
TOTAL	17,521,018	17,521,018	0	4,052,600	4,052,600

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

77. PROPERTY PLANT AND EQUIPMENTS

	Furniture and equipment	Computer equipment	Motor vehicles	Plant and Machinery	Land	Container	Building	Total
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Year ended 30 June 2023								
Cost	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
Additions	21,100,000	93,026,322	263,378,300	0	0	0	0	377,504,622
Total	365,701,172	368,981,678	551,377,732	61,678,726	366,946,993	22,066,000	2,866,541,110	4,603,293,411
Accumulated depreciation	104,857,191	56,049,344	189,395,873	12,335,745	0	19,859,400	273,838,725	656,336,278
Total	104,857,191	56,049,344	189,395,873	12,335,745	0	19,859,400	273,838,725	656,336,278
Depreciation during the year	24,652,435	35,727,769	57,599,886	12,335,745	0	2,206,600	57,330,822	189,853,257
Net book amount	236,191,546	277,204,565	304,381,973	37,007,236	366,946,993	0	2,535,371,563	3,757,103,876
Year ended 30 June 2022								
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	0	0	0	0	34,447,000	280,183,494
Additions Non-Monetary	0	0	0	0	0	0	0	0
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	0	0	17,652,800	219,070,980	544,079,346
Adjustments	0	0	0	0	0	0	0	0
Total	92,594,120	44,690,144	170,071,302	0	0	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	0	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

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

Note-78 Intangible Asset

DATABASE

<u>Year ended 30 June 2022</u>	<u>Amount (TZS)</u>
Cost	44,840,000
Additions	0
	44,840,000
Amortization (Accumulated)	17,936,000
Amortization during the year	0
Net book amount	26,904,000

<u>Year ended 30 June 2023</u>	
Cost	44,840,000
Additions	-
Total	44,840,000
Amortization (Accumulated)	17,936,000
Amortization during the year	8,968,000
Net book amount	17,936,000

82. WORK IN PROGRESS

SCHEDULE OF WORK IN PROGRESS FOR THE YEAR ENDED 30 JUNE, 2023

Note-82 Work in Progress

Building Other than dwelling WIP

<u>Year ended 30 June 2023</u>	<u>Amount (TZS)</u>
Cost	0
Additions	150,586,350
Total	150,586,350
Depreciation (Accumulated)	0
Charge During the year	0
Net book amount	150,586,350

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

76. CASH FLOW RECONCILIATION

RECONCILIATION OF NET CASHFLOWS FROM OPERATING ACTIVITIES TO SURPLUS (DEFICIT) FOR THE PERIOD ENDED 30 JUNE, 2023

	Amount (TZS) 2022/23	Amount (TZS) 2021/22
Surplus/ Deficit for the Period	1,124,598,033	(473,765,272)
Add/ (Less) Non-Cash Item		
Amortization of Intangible Assets	8,968,000	8,968,000
Depreciation of Property, Plant and Equipment	189,853,257	112,256,931
Add/ (Less) Change in Working Capital		
Deferred Income	18,684,811	0
Deposit	2,265,325	5,823,675
Payables and Accruals	(13,468,418)	17,521,018
Prepayments	(6,350,715)	3,723,580
Receivables	5,764,600	(4,248,620)
Net Cash Flow from Operating Activities	1,330,314,893	(329,720,688)



Chief Executive Officer

26.01.2024

Date

TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)

LIST OF TRANSACTIONS/BALANCES WITH OTHER GOVERNMENT ENTITIES FOR THE YEAR ENDED 30 JUNE 2023

S/N	Goods/services provided	Name of entity received goods/services	Amount received (TZS)	Receivable balance (TZS)
1	CONFERENCE CHARGES	TASAC	201,764,500.00	9,250,000
2	CONFERENCE CHARGES	UNESCO	600,000.00	1,500,000
3	CONFERENCE CHARGES	IVD MOH	0	1,500,000

Reconciliation of Statement of Comparison of Budget and Actual Amounts and Statement of Cash flows

DESCRIPTION	OPERATING (TZS)	FINANCING (TZS)	INVESTING(TZS)	TOTAL(TZS)
ACTUAL AMOUNT (BUDGET & ACTUAL)	3,728,324,821	0	528,090,971	4,256,415,792
ACTUAL AMOUNT (IN CASH FLOW)	3,728,324,821	0	528,090,971	4,256,415,792
BASIS DIFFERENCES	0	0	0	0
ENTITY DIFFERENCES	0	0	0	0