



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



**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 2024**

Controller and Auditor General,  
National Audit Office,  
"Ukaguzi" House,  
4 Mahakama Road,  
P.O. Box 950,  
41104 Tambukareli,  
Dodoma, Tanzania.  
Tel: 255 (026) 2161200-9,  
E-mail: [ocag@nao.go.tz](mailto:ocag@nao.go.tz)  
Website: [www.nao.go.tz](http://www.nao.go.tz)

March 2025

AR/CG/TNMC/2023/24

## 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.



#### 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.

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## 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
TZS	Tanzanian Shillings

## **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 the Tanzania Nursing and Midwifery Council, which comprise the statement of financial position as at 30 June 2024, the statement of financial performance, the statement of changes in net assets, the 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 2024, 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 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 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 LEGISLATION**

### **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 2023/24 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 2023/24 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.  
March 2025



## 2.0 FINANCIAL STATEMENTS

### Introduction

Under Tanzania Financial Reporting Standard (TFRS) No.1 issued by the National Board of Accountants and Auditors (NBAA) in June 2020 and became effective on 1<sup>st</sup> 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 2024. The report is presented along with TNMC Financial Statements. Financial Statements disclose the results of operations and 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, and 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 Council is confident that TNMC Stakeholders will be in a position to make informed decisions as far as their stake in TNMC is concerned.

### 2.1 Mission, Vision and Core Values

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

#### 2.2 Mission

"To be an excellent Regulatory Authority that ensures quality Nursing and Midwifery practice for public health safety".

#### 2.3 Vision

"To oversee the provision, protection, promotion, and preservation of the public health safety through regulation and control of Nursing and Midwifery education and practice"

#### 2.4 Core Values

Based on the vision and mission, implementation of the Strategic Plan, TNMC will be guided by seven (7) Core Values as described here.

- 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.
- 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 our duties.

vi. **Honest and Ethical:** We will conduct ourselves honestly, openly 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.

### 3.0 Nature of Operations

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

### 4.0 Objective and Strategies

The objective of the Council in carrying out its functions 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. To ensure that the Register and Roll of nurses and midwives are kept, maintained and updated in the prescribed manner;
- iv. To establish standards of proficiency necessary to be admitted to the different parts of the Register or Roll;
- v. To collaborate with other relevant authorities on matters pertaining to Nursing and Midwifery education, training and practice in approving various standards;
- vi. To evaluate Nursing education programs and approve such programs to meet the Councils' requirements;
- vii. To issue, renew, replace and cancel Nursing and Midwifery practising 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; and
- xvi. To perform any other functions as prescribed by the Act or as may be directed by the Minister.

#### **4.1 Strategies for achieving objectives**

The Council implement its 2<sup>nd</sup> Strategic Plan from (2020/21-2024/26) when executing the work plan and budget for the financial year 2023/24. 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. Specifically, the plan places emphasis on strategies to be executed to achieve the strategic objectives. The Strategic Plan has the following Six (6) strategic goals whose implementation is summarized into strategies, targets and outcome indicators.

Objective A: HIV/AIDS infections and NCDs reduced and Supportive Services Improved

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

Objective C: Nursing and Midwifery Education and Practice improved

Objective D: Institutional capacity to deliver services Improved

Strategic Objective Y: Implementation of Multisectoral Nutritional Action Plan II enhanced and sustained

Strategic Objective E: Public Education and Customer Services Improved.

#### **4.2 Managing Operations of the Council**

The overall management of the TNMC is conferred to the Council which is required to ensure adherence to the governing laws and procedures. The Council delegates the day-to-day management of the Council to the Registrar who is assisted by the management team.

The Council established a Risk Management Policy Framework which guides the Risk Management process including monitoring of the external environment which may impact the business process of the Council.

#### **5.0 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 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

**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

## **6.0 Council Operating Model**

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

### **6.1 Inputs**

#### **(i) Human Capital**

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

#### **(iv) Intellectual Capital**

The Council has upgraded the Tanzania Nursing and Midwifery Council Information System (TNMCIS) which embodies applications for indexing, application for temporary and provisional registration and disaster recovery sites.

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**6.2. Operational Activities**

The council implements several activities in converting inputs into quality service delivery. As summarized below

TNMC OPERATIONAL PHYSICAL AND FINANCIAL PERFORMANCE FOR THE YEAR 2023-2024							
S/N	STRATEGIC OBJECTIVES	Cumulative status on meeting physical targeted activity	Annual Budget	Source of funds	Actual Implementation	Cumulative Actual Expenditure	Output
1	Institutional capacity to deliver services Improved	To provide administrative support and Personnel services to eligible staff by June 2024	1,025,580,000	Own source	The eligible staff were provided with service	876,947,125	Staff performance improved
2		To facilitate Workers Day by June 2024	20,340,000	Own source	Worker's Day was facilitated	20,340,000	Staff attended workers' day
3		To conduct disciplinary committee meeting by June 2024	6,125,000	Own source	The disciplinary Committees sat and reviewed the various charges of the employees.	6,125,000	Two cases were attended, and disciplinary actions were taken.
4	Institutional capacity to deliver services Improved	To facilitate Corporate Social Responsibility by June 2024	6,250,000	Own source	The Council provided Medical equipment and supplies to Makole Health Centre	5,000,000	Patients in need at Makole Health Centre were provided with Medicine, medical equipment and supplies
5		To perform TNMC Staff Vetting by June 2024	3,475,000	Own source	All TNMC staff were vetted	1,000,000	Staff integrity and trust are enhanced.
6		To facilitate recruitment committee by June 2024	4,450,000	Own source	The recruitment committee sat to evaluate and approve staff to be promoted and recategorized.	4,450,000	15 eligible staff were promoted, 1 staff recategorized and 3 staff were not promoted.
7		To conduct quarterly TNMC Council Meetings by June 2024	197,990,000	Own source	Four quarterly TNMC Council Meetings were conducted	178,585,689	Different reports were discussed, and decisions were made
8		To facilitate sport and games to staff by June 2024	32,275,000	Own source	Three staff were facilitated to attend sports and games tournaments (SHIMWI).	12,365,000	Staff were facilitated to attend the tournament.
9		To facilitate worker's meeting by June 2024	27,280,000	Own source	Two workers' meetings were facilitated	8,804,000	Interpersonal relationships
10							

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TNMC OPERATIONAL PHYSICAL AND FINANCIAL PERFORMANCE FOR THE YEAR 2023-2024							
S/N							
							between staff and employers were enhanced.
11		To carry out routine maintenance of TNMC motor vehicles annually by June 2024	128,800,000	Own source	Maintenance of TNMC motor vehicles and diesel facilitated	166,900,000	The council activities were conducted smoothly.
12		To carry out routine maintenance of TNMC office equipment annually by June 2024	19,250,000	Own source	Maintenance of TNMC office equipment Conducted	13,875,156	The Council activities were conducted proper
13		To carry out routine maintenance of TNMC infrastructure by June 2024	29,500,000	Own source	Maintenance of TNMC infrastructure was facilitated	29,500,000	The Council infrastructure was maintained accordingly.
14	Institutional capacity to deliver services Improved	To facilitate short-term training for 30 TNMC staff annually by June 2024	46,685,000	Own source	5 staff have been able to attend short-term training	32,804,520	The council services improved.
15		To facilitate long-term training for 02 TNMC staff annually by June 2024	25,430,000	Own source	Three TNMC staff were facilitated long-term training	35,380,000	The council services improved.
16		To attend local (Ministerial), Professional (TANNA, TAMA, NBAA, TAPSEA), Regional (EAC, ECSACON, and ICN) and international conferences by June 2024	64,650,000	Own source	Local, Professional and International conferences were facilitated	50,353,436	The council services improved.
17		To provide administrative support and Personnel services to eligible staff by	96,939,718	GoT	Administrative and running costs facilitated	66,982,678	Staff's entitlement improved.
18	Institutional capacity to deliver services Improved	To prepare and submit financial statements NAO by June 2024	49,695,000	Own source	Financial statements prepared and submitted to NAO	44,733,136	Unqualified report
19		To facilitate mandatory External Auditing exercise and facilitation costs	47,300,000	Own source	Mandatory External Auditing exercises facilitated	45,841,102	Internal control enhanced
20		To facilitate quarterly finance committee meeting by June 2024	21,360,000	Own source	Two finance committees were conducted	5,980,000	Financial and budget management enhanced.

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S/N	TNMC OPERATIONAL PHYSICAL AND FINANCIAL PERFORMANCE FOR THE YEAR 2023-2024						
21		To facilitate the preparation of TNMC planning and budget by June 2024	78,400,000	Own source	The council's planning and budget was prepared and submitted	58,748,000	MTF books were prepared for use
22		To facilitate reviewing of TNMC strategic plan by June ,2024	57,150,000	Own source	The council's strategic plan was reviewed	33,985,480	The council priorities reviewed and put under the plan for implementation.
23	Institutional capacity to deliver services Improved	To conduct annual stock taking and update TNMC assets register and	24,500,000	Own source	Annual stock and update TNMC Asset Registrar were done	24,500,000	The council assets are updated and maintained.
24		To prepare an annual procurement plan by June 2024	3,600,000	Own source	An annual procurement plan was prepared and implemented for FY 2023/24 worth 925,470,000	3,600,000	Procurement procedure, item description, and item identification identified.
25		To facilitate PPRA training to AO, LO, IA and tender board members by June 2024	20,650,000	Own source	One training was conducted for staff on the NeST system	20,245,000	All procurements were done through NeST
26		To facilitate the Tendering process annually by June 2024	16,740,000	Own source	10 tenders are enabled in the 2023/24 financial year	15,995,000	Service tendered was provided
27		To conduct an internal audit operational by June 2024	36,145,000	Own source	An internal audit was conducted, and an opinion was given to the management to improve performance	26,600,424	Internal control improved
28		To facilitate audit committee meeting by June 2024	30,560,000	Own source	Audit Committees were conducted	30,560,000	Council performance improved
29		To facilitate the implementation of the institution risk, register by June 2024	7,335,000	Own source	The risk register was reviewed Conform the reviewed strategic plan	7,335,000	Risk areas were identified.
30		To facilitate the review, Sensitization and amendment of the Nursing and Midwifery Act to Nurses and Midwives in 15 Municipals councils by June 2024	41,480,000	Own source	3,425 Nurses and midwives sensitized on the Nursing and Midwifery Act in 8 regions (Mara, Tabora, Pwani, Mtwara, Lindi, Mbeya, Njombe and Tanga)	32,000,000	The number of Nurses and midwives knowledgeable about nursing and the Midwifery Act, of 2010 Increasing



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S/N	TNMC OPERATIONAL PHYSICAL AND FINANCIAL PERFORMANCE FOR THE YEAR 2023-2024						
31		To facilitate office management and personnel to the legal office by June 2024	4,170,000	Own source	Staff were provided with service	500,000	Legal service provided
32		To conduct 20 preliminary inquiries by June 2024	79,260,000	Own source	10 allegations of professional misconduct were received, and 8 allegations were sent to a full inquiry to a council meeting for decision.	50,643,000	Reported allegations were followed for ascertained.
33		To conduct 10 full inquiries against nurses & midwives' allegations	63,870,000	Own source	A follow-up took place where a total of 8 allegations were lodged with the Council and a full hearing was held where 9 were cautioned, 11 were suspended to practice, 4 reprimanded, and 1 Acquitted.	4,370,000	Justice was served accordingly to the law.
34		To facilitate quarterly disciplinary committee meetings by June 2024	19,340,000	Own source	Quarterly disciplinary committee meetings were conducted to discuss the allegations and proposals to be sent to a full inquiry.	9,065,000	Evaluations of the allegations were conducted.
35		To facilitate the improvement of Information Technology for TNMC by June 2024	72,940,000	Own source	Different bills were paid to facilitate TNMCIS infrastructure	42,049,574	Service worked smoothly
36		To facilitate the conduct of four ICT Steering Committees by June 2024	32,270,000	Own source	Four ICT steering committees were conducted	9,980,000	Proper management of ICT guidelines in the council observed
37		To facilitate TNMCIS Database Maintenance, improvement & Upgrade by June 2024	29,505,000	Own source	Amendments for TNMCIS modules such as Provision registration, student indexing, and temporary registration were made	8,545,000	Service increased to TNMCIS to users
38		To facilitate Data, Clean in TNMCIS by June 2024	89,800,000	Own source	Data cleaning was conducted, and the following information was cleaned such as; (deceased nurses and midwives, missing parts, missing	52,685,000	The data database for registered nurses and midwives improved

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TNMC OPERATIONAL PHYSICAL AND FINANCIAL PERFORMANCE FOR THE YEAR 2023-2024							
S/N					license numbers and duplicate registration parts)		
38		To facilitate publication education, publicity, radio and TV program	57,820,000	Own source	12,539 people were reached through social networks Instagram, Online TV, WhatsApp Channel and X Network	31,543,000	TNMC functions to the community increased.
39		Facilitate PRO, s Office management by June 2024	10,195,000	Own source	Cameras and other accessories were procured	4,410,000	TNMC publicity activities improved.
40	Nursing and Midwifery Education and Practice improved	To provide official Certification and practicing licence to 6000 newly qualified nurses and midwives by June 2024	99,140,000	Own source	8th, 9th, 10th and 11th graduation ceremonies to the newly 4162 (23.8%) Enrolled and Registered Nurses and Midwives. During those ceremonies a total of 3170 (76.2%) registrants were attended, sensitized on History Council and its functions, Nursing and Midwifery Act of 2010 and its Regulations, Ethics, as well as importance of Continuous Professional Development and proper use of social medias, also they had awarded their certificates and licenses ready to serve the community.	77,018,000	Graduates were registered and enrolled in the register book accompanied by given practising licences.
41		To conduct regular audit and operational monitoring of 30 Nursing and midwifery training schools and 30 Health facilities including private Nursing and Midwifery facilities by June 2024	95,605,000	Own source	A total of 31 Schools of Nursing and Home maternity nursing were audited in (12) regions Tanga, Njombe, Mtwara, Mwanza, Singida, Mtwara, Mbeya, Simiyu, Shinyanga, Kagera, Mara and Lindi.	54,945,000	Service provided by private Nursing and maternity home improved.

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S/N	TNMC OPERATIONAL PHYSICAL AND FINANCIAL PERFORMANCE FOR THE YEAR 2023-2024						
42		To facilitate research proposal writing and disseminate to different stakeholders by June 2024	11,420,000	Own source		11,005,000	
43		To facilitate verification for 4000 nursing and midwifery students by June 2024	2,000,000	Own source	Students were verified for	665,000	Qualified Students verified.
44	Nursing and Midwifery Education and Practice improved	To facilitate license renewal for 6000 Nurses and Midwives by June 2024	101,895,000	Own source	6,002 renewed their licenses equivalent to 100.03% of the estimated target, of which Enrolled Nurses and Midwives numbered 1,633(27%) and Registered Nurses and Midwives numbered 4,369 (73%).	80,136,355	The eligible nurses and midwives renewed their licenses.
45		To facilitate enforcement of nursing ethics adherence to Nurses and Midwives in 4 regions by June 2024	23,655,000	Own source	A total of 1,774 Nurses and Midwives were trained and sensitized on adherence to Professional Ethics, in the following regions Shinyanga, Mara, Coast, Njombe, Mbeya, Mtwara, Manyara, Morogoro, Geita, and Tanga Regions	7,410,000	Nursing and Midwifery ethics and practices enhanced.
46		To facilitate registration and Enrolment quarterly committee meeting by June 2024	21,140,000	Own source	Meeting was conducted	4,645,000	Eligible and qualified nurses and midwives were enrolled and registered.
47		To facilitate provisional registration of 560 Intern Nurses and Midwives by June 2024	31,130,000	Own source	In the FY 2023/2024, Provision Registration was given to 612 Graduate Nurses and Midwives as a pre-requisite for Internship, whereby 542 Nurses and Midwives commenced internship training in November 2023 and 70 in April 2024.	35,220,000	Eligible Intern nurses and midwives were given provisional registration.

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TNMC OPERATIONAL PHYSICAL AND FINANCIAL PERFORMANCE FOR THE YEAR 2023-2024							
48		To facilitate registration and enrolment of 6400 Nurses and Midwives by June 2024	124,930,000	Own source	A total number of 2,705 Nurses and Midwives were registered and enrolled, of which master's level was 40, bachelor's 398, Diploma 2171 and certificate was 58. Likewise, 38 foreign Nurses and Midwives were given temporally registration. Foreign Nurses and midwives 165 staying in the country for not more than three (3) months were given authorization.	88,796,859	Eligible and qualified nurses and midwives were enrolled and registered.
49		To facilitate accreditation of the CPD 20 modules and Learning materials for Nurses and Midwives by June 2024	3,920,000		32 CPD modules were received and accredited	1,484,500	Qualified CPD modules were accredited.
50		To facilitate education quarterly committee meeting by June 2024	16,780,000		4 meetings were conducted, 2 online and two physicals	13,375,000	Eligible and qualified nurses and midwives were enrolled and registered
51	Nursing and Midwifery Education and Practice improved	To facilitate reviewing of 6 Nursing and Midwifery Curricular by June 2024	10,710,000		9 curricula were received and reviewed by June 2024 whereby 7 curricula verified and met the criteria	10,710,000	The qualified curricular were verified.
52		To facilitate the Indexing of students admitted to the nursing and midwifery program by 2024	9,180,000		8137 students comprised of 1344 (17%) Bachelor and 6793 (83%) Middle-Level cadre from 104 schools of nursing and midwifery applied for Indexing applied and verified.	3,580,000	students who qualified to pursue Nursing and Midwifery courses were identified.
53		To facilitate the conduct of verification of 5 Institutions' requests to run programs for Nursing and Midwifery training by June 2024	11,300,000		18 Institutions applied for the establishment of the training program by June	5,385,000	Nursing and Midwifery training programs improved

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TNMC OPERATIONAL PHYSICAL AND FINANCIAL PERFORMANCE FOR THE YEAR 2023-2024							
S/N							
54		To facilitate the Conduct of Licensure examinations for 6000 Nurses and Midwives by June 2024	81,050,000		2024 and guided on the establishment process Three scheduled Licensure examination were conducted during September 2023, December 2023 and February 2024 whereby more 100% of the targeted population sat Licensure examination	68,516,788	Level of competence for eligible nurses and midwives' students observed.
55		To facilitate mark Licensing examinations for 6000 Nurses and Midwives by June 2024	59,460,000		Licensure examination of the candidates who sat the exams were marked three times as scheduled by June 2022	48,489,581	Level of competence for eligible nurses and midwives' students observed.
56		To facilitate set Licensure examination for 6000 Nurses and Midwives by June 2024	163,980,000	Own source	Three scheduled Licensure examinations were conducted during September, 2023, December 2023 and February 2024 whereby more than 100% of the targeted population sat the Licensure examination by June, 2024	141,001,841	Level of competence for eligible nurses and midwives' students observed.
57	Institutional capacity to deliver services Improved	To facilitate maintenance and rehabilitation of KIBAHA RESOURCE CENTER by June, 2024	100,000,000	Own source	Maintenance and rehabilitation of KIBAHA RESOURCE CENTRE was done	65,873,709	The rehabilitation allocated fund was completed and the building has improved
58		To facilitate construction of TNMC Office building phase II at DUDOMA city by June 2024	600,000,000	Own source	Construction is at the roofing stage	555,410,698	Ongoing
		Subtotal	4,196,399,718.00			3,346,994,651	

## 6.0 Outcomes

The following were noted outcomes:

- i. Collaborations with various internal and external stakeholders
- ii. Level of public awareness on TNMC services
- iii. Improvement in revenue collection
- iv. Trends of CAG Audit opinion
- v. Perception of employers on competency of nurses and midwives
- vi. Level of nurses and midwife's customer satisfaction
- vii. Percentage change of malpractice
- viii. Perception of clients on corruption at TNMC
- ix. Percentage change in corruption incidences resolved
- x. Level of staff satisfaction on HIV/AIDS supportive services
- xi. Prevalence of NCD among TNMC staff

## 7.0 Current and Future Development vs Performance

### 7.1 Purpose and Council Strategy

TNMC has clearly articulated its vision and purpose that have been endorsed by the Council. The Vision and Mission of the Council are indicated in Paragraph 2. Along with this core Value TNMC has developed Strategic Plan (2020/2021 - 2024/26) which has initiatives that geared towards attainment of its vision.

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

### 7.2 Integrity, Transparency and Accountability

The Council has a system in place whereby:

- i. There is a flow of information to the Council that assists the Registrar, Head of Directorate, and Units to fulfill their roles and carry out their responsibilities with integrity and ensure appropriate accountability. Under such a system, TNMC Management is obliged to provide various performance reports that aid in assessing financial and non-financial position and performance of the Council. The reports are provided on a quarterly basis through Committees of the Council.
- ii. Integrity of Financial Statements and other key information is safe guarded by internal controls in place. The Council is achieving this through existence of Internal Audit Unit that is guided by the Internal Audit Charter and international auditing standards. During the year 2023/2024, the IAU 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 an independent external auditing through the Office of the Controller and Auditor General.
- iii. There is transparency and accountability to stakeholders in TNMC. This is achieved through existence of the Nursing and Midwifery Act, 2010 and Regulations as well as several policies and guidelines observed when dealing with stakeholders.

- 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. PEPMIS and PIPMIS
  - e. Strategic plan
  - f. Monitoring and Evaluation tools
  - g. Job description
  - h. Council handbook
  - i. Supervisory Authority Handbook
  - j. Staff Regulation
  - k. Financial Regulation
  - l. CPD accreditation Guideline
  - m. Risk Management Framework
  - n. Risk Policy
  - o. Risk Register

### **7.3 Development Plan and Performance**

During the year under review, the Council managed to procure computer and office equipment of TZS 60,792,100 also the Council facilitate the construction of TNMC office Dodoma by paying certificate no. 1&2 of TZS 510,651,908. The Council has allocated TZS 2,025,213,229 for phase one construction in the next financial year.

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

The Council enhanced knowledge of its staff in relation to regulatory, managerial and operational competencies of which 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 2023/2024 the Council managed to strengthen access to existing online services including adding new modules that will simplify the operation of TNMC. Moreover, special attention has been paid to the assessment of existing solutions and for creating roadmaps for future improvements and developments in IT to deliver a safe, secure, and reliable ICT infrastructure that supports new ways of working.

#### **7.4.1. Significant Aspect of the Statement of Financial Performance**

During the year ended 30 June 2024 TNMC closed with a deficit of TZS 474,354,652 (2022/2023: a surplus of TZS 1,124,205,371 as shown in the Statement of Financial Performance.

##### **i. Revenue**

The Council had a total collection amounting to TZS 3,425,509,033 which comprises TZS 2,417,075,274 from its own collection and TZS 1,008,433,759 is from transfer

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and subsidies. The collection amount for the previous year 2022/2023 was TZS 5,031,239,577 where TZS 4,103,212,130 was from its own collection and TZS 928,027,447 from transfer and subsidies.

**ii. Expenses:**

The Council spent a total of TZS 1,453,823,866 on Personnel Emoluments in the current year (2023/2024), compared to TZS 1,438,590,467 in the previous year (2022/2023). The amount spent on Supplies and Consumables in the current year was TZS 1,995,279,623, while TZS 2,087,464,545 was spent in 2022/2023. The increase in expenditure was attributed to the expansion of Council operations. This rise in Personnel Emoluments in 2023/2024 was due to an increase in the number of staff transferred to the Council.

**7.5 Significant Aspect of Statement of Financial Position**

**i. Financial Position at the Closure of Financial Year 2023/2024**

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 decreased by TZS 474,354,652 (2022/2023: increased by TZS 802,810,037). On the other hand, there was current liabilities of TZS 36,220,515 in the year 2023/2024 and TZS 30,826,411 in the year 2022/2023.

**ii. 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 160,506,069 for property, Plants and Equipment (PPE) and amortization of TZS 8,968,000 for intangible assets. Further, the Council acquired new assets worth TZS 60,792,100 and a work in progress of TZS 510,651,908.

**7.6 Budget Performance**

**7.6.1 Actual Collection Results**

Actual own source collection during the year under review amounted to TZS 3,452,494,591 against the target of TZS 5,170,280,500 reflecting a performance rate of 59.07. The estimated target was not reached due to the delay of nurses and midwives renewing their licenses.

**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)
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)
2023/24	5,170,280,500	3,452,494,591	(1,717,785,909)	(49)

Source: TNMC Revenue Reports



### 7.6.2 Expenditure

The actual expenditure for the period ended 30 June 2024 amounted to TZS 4,293,563,076 (2022/2023: TZS 4,257,496,300) against the budget of TZS 5,170,280,500 (2022/2023: TZS 5,504,881,000). Detailed expenditure performance for 2023/2024 is provided in the Statement for Comparison of TNMC Actual Expenditures and Approved Budget for the year ended 30<sup>th</sup> June 2024.

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

Financial year	Approved estimate	Actual expenditure	Variance	%of (increase/ decrease)
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
2022/24	5,170,280,500	4,293,563,076	876,717,424	20

Source: TNMC Expenditure Reports

### 7.7 Analysis of Council External Environment

This Section provides an 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 the opportunity for TNMC to manage and supervise Nursing and Midwifery services effectively.

Due to political focus, there has been an increase in the enrolment of Nurses and Midwives training institutions and more health infrastructures have been built around the country thus creating more demand for 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 Nursing and Midwifery services in the country.

#### ii. Economic Aspect

The availability of good health services can influence the growth of the national economy. TNMC being part of the health sector plays a significant role in the national economic growth TNMC's performance depends on other factors such as inflation rates, interest rates, industrialization in the health sector and development of infrastructures, especially transport networks and electricity.

#### iii. Social Aspect

Social aspect includes demographic dynamics such as ageing, distribution of income, population growth, and level of education, customer behaviour, cultural and religious rules. Changes in 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 a shortage of professionals which out way the quality of Nursing and Midwifery services to society compared to client's demands.

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

#### **iv. Technological Aspect**

Technology includes the use of materials, tools, techniques and sources 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 a computerized nurses and midwives' database, a Government Electronic Payment Gateway, an online application for licensure examination, an electronic examination marking system, networking and communication through Zoom meetings.

#### **v. Environmental Aspect**

Humans interact with the environment constantly. These interactions affect the quality of nursing and midwifery care services. Environmental forces impact TNMC operations. Geographical dispersion of the country makes some areas not to be reached easily hence affecting the quality of services offered by TNMC. On the other hand, Weather and climate changes can impact TNMC operations positively as well as negatively.

#### **vi. Legal Aspect**

To date, more than ever, TNMC has to consider the legal implications of its practice. Litigation against healthcare professionals has increased as healthcare consumers become more aware of their legal rights. More legislation is being enacted to protect human rights in different social, economic, and political spheres hence more factual circumstances that can give rise to legal action. Operating alongside these changes is a higher patient expectation of a good outcome from the delivery of services at TNMC.

### **8.0 Resources**

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

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include intellectual resources, human resources, financial resources and other resources. These are explained below: -

**(a) Intellectual Resources**

The Council's intellectual resources include ICT application systems which has automated and modernized operations (TNMCIS);

TNMCIS modules which operate are as follows:

- i. Advanced Practitioners Application
- ii. Bulk sms system and integrate with Gov sms system
- iii. integration National eLearning Platform (NeP) for CPD
- iv. New Website through WordPress 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 a good working environment and labour relations. In addition, the Council has continually invested in human resource development focusing on training, staff wellness, staff recognition, competitive remuneration and career growth. During the year under review, the council had 51 employees as narrated in the table below: -

**The Table indicates Directorate/Unit staff position as of 30 June 2024**

SN	Sub Vote	Directorate/Unit	Female	Male	Total
1	3567	Corporate Service Unit	15	8	23
2	1008	Information Communication Technology Unit	0	3	3
3	1005	Internal Audit Unit	0	2	2
4	1009	Legal Service Unit	0	3	3
5	1006	Procurement Management Unit	1	1	2
6	3168	Registration, Licensure and Ethics Services	4	1	5
7	3169	Professional Development Services	3	4	7
8	3050	Public Relations and Communication Unit	0	2	2
9	1018	Quality Assurance Unit	2	2	4
		<b>TOTAL</b>	<b>25</b>	<b>26</b>	<b>51</b>

**(c) Financial resources**

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

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

## **9.0 PRINCIPAL RISK, UNCERTAINTIES AND OPPORTUNITIES**

### **9.1 Principal Risk and Uncertainties**

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

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

Objective	Risk	Impact	Risk Mitigation
Objective A: HIV/AIDS infections and NCD reduced and Supportive services improved.	Possibility of few staff to attend voluntary counseling and testing due to fairness of stigma and discrimination resulting into presence of staff with unknown HIV/AIDS status.	Reduce TNMC Productivity Poor performance Reduce availability skills.	sensitize TNMC staff on HIV/AIDS attending voluntary HIV/AIDS testing. sensitize TNMC staff on change of lifestyle like health eating habits, exercise.
Objective B: Implementation of national Anti-Corruption programme enhanced and sustained by June, 2026	Possibility of inadequate facilitators due to inadequate skills needed as the result of customer complained	low level of implementation of corruption prevention strategy. rendering of poor services among TNMC staffs.	Implementation of e- office malalamiko more sensitization to TNMC's Staff
OBJECTIVE C. Nursing and midwifery Education and practice improved	Possibility of a delay in the indexing process due to the untimely availability of raw materials for producing student indexing cards, resulting in complaints from students and facilitators	Complaints from students and facilitators Deterioration of the Council's reputation	Procurement of indexing cards printing machine identify alternative indexing cards suppliers
	Possibility of students failing to apply for indexing due to limited knowledge on the use of TNMCIS, resulting in a delayed indexing process and student complaints	Delaying in application process	visit all training institutions and orienting on TNMCIS about the indexing process continue with regular Zoom meetings to both Nursing students and Facilitators about the Indexing process
	Possibility of forging information during school verification due to poor preparation and inadequate funding, resulting in the production of incompetent graduate nurses and midwives	Incompetent graduate nurses and Midwives Low quality Nursing and Midwifery training Public complaints	Assurance of adequate sources of fund during verification. Regular orientation to training standards and adherence
	Possibility of leakage of Licensure Examination question bank due to insecure environment during item development resulting into damage of Council image	Registration of incompetent nurses and midwives Nullification of the Licensure examination Institutional and candidates' costs Low quality Nursing and Midwifery services	Availability of strong examination room
	Possibility of unqualified candidates to sat for examination due to partial verification of student information resulting to high failure rates	High failure rates Non-compliance to training standards	Orientation of 5 staffs to candidate's verification process Auto verification of candidates during LE application

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Objective	Risk	Impact	Risk Mitigation
	Possibility of delayed printing of examination papers related to malfunctioned/ improper printer functioning resulting into complaints and rescheduling of examination date	Delayed production LE Delayed examination transportation and conduct. Candidate complaints	Development of Planned preventive Maintenance schedule Adherence to Planned Preventive Maintenance Schedule Presence of technician during printing Timely requisition of printing materials and supplies
	Possibility of loss of Licensure examination question bank due to collapsed/malfunctional Licensure Examination laptops/computers resulting into double preparation costs	Delayed LE preparation and Conduct. Financial costs for re-preparation of LE question items and bank Candidate complainants	Regular maintenance to the used laptops/computer Storage of LE laptops and external hard discs to the Registrar's office safe
	Possibility of failure to acquire reliable examination centers due to absence of reliable standard examination centers resulting into delaying of LE conduct	Unstable Examination date and schedule Candidate complaints Difficulty scheduling the annual examination date	Development of LE examination center accreditation guideline Establishment Memorandum of Understanding with LE centers Development and implementation of LE examination schedule
	Possibility of nurses and midwives submitting incomplete requirements due to non-compliance to application guidelines resulting to practising without active license	Decreased number of nurses and midwives legal authorized to practise in the country Delay in issuing licences	Create awareness on guideline for license renewal
	Possibility of nurses and midwives to choose incorrect application due to failure to follow license renewal applications guideline resulting in delay of license renewal process	Customers dissatisfaction. Permanent loss of body organ/Customers complaints Loss of public trust	Timely reinforcement of license renewal process by supervisory authority Periodic verification of licenses status by supervisory authority Create awareness and frequency updates on license renewal process
Objective D Institutional capacity to deliver service improved	Possibility of inadequacy of budget and delay of other charges fund disbursement from Treasury may hinder provision of statutory and administrative services to staff.	Wrong candidate selection Loss of internal talents	establishment of succession plan programme establishment of employee development programmes mentorship and coaching programs

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Objective	Risk	Impact	Risk Mitigation
	Possibility of increase in receivables due to failure on revenue collection mechanisms on overdue amounts resulting to under implementation of Council's planned activities	Under implementation of Council's planned activities Risk of bad debts	Implement effective collection procedures to follow up on overdue amounts Training and Education
	Possibility of financial statements to be misstated due to inadequate internal control resulting to qualified opinion	not providing stakeholders with a complete picture of the company's financial health Incorrect implementation Inadequate internal control	Establish Strong Internal Controls Perform Regular Reconciliations Implement Checks and Balances Training and Awareness Programs
	Possibility of failure to comply with financial laws and regulations due lack of awareness and understanding which result to management accountability	Management accountability Legal liabilities to institution Non-Compliance to financial laws and regulations	External Audits and Reviews.
	Possibility of Inaccurate Financial Reporting due to uncleaned data in TNMCIS resulting to qualified opinion	Qualified opinion Misinterpretation of Financial statements	Keep liaison with ICTU in order to ensure data are cleaned
	The possibility of failure to account for the important activities during planning results in budget variances	Customer Dissatisfaction unfulfilled of planned	Continuous Communication and Alignment Training and Capacity Building
	Possibility of inadequate required skills and knowledge to staff to perform at the desired level that result low performance	Low Productivity Poor Quality of Work Limit the Innovation and Growth to the council	Cross-Training and Job Rotation Regular Monitoring and Evaluation Training and Development Programs
	Possibility of security threats due to untimely update and installation of security resulting to failure of TNMCIS system	Failure of TNMCIS system Either given the wrong permission to the wrong people or have left out of date permission keep all software and hardware solution fully patched and up date	update and installation of security device timely regular maintenance of IT asset timely to keep all software and hardware solution fully patched and update
	Possibility of technical failures due to software bugs, computer crash resulting to loss of data or failure to retrieve data	Loss of data Complaints from customers Damage of Council image	conduct training on ICT policy conduct automatic backup
	The possibility of resistance to change from employees due to perceive of loss control to benefits associated with manual services as a result of delaying implementation of automated services.	Delaying implementation of automated services.	install automatic generator install strong UPS

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Objective	Risk	Impact	Risk Mitigation
	Possibility of security Vulnerability due to hardware Incompatibility result to unauthorize access	Unauthorize access Sparks and crashes	check compatibility of hardware and requirements before installing Special rooms for installation devices e.g. server
	Possibility of failure to comply with PPA of 2011 and its regulation 2013 as amended 2016	<ul style="list-style-type: none"> <li>Obtaining of Inferior goods/low quality product/services</li> <li>Failure to meet value for money</li> <li>General misunderstanding between procurement officer and other department</li> </ul>	More training especially on Procurement Act and Regulation to user department and unit.
	Possibility of getting inaccurate information due to migration of database from a standalone system to a web-based system as a result of system generates wrong reports.	The system generates accurate reports	Provide education to employees about benefits of implementing of an automated system
OBJECTIVE E Public Education and Customer Services Improved;	Possibility of Customer dissatisfaction due to inadequate responses to inquiries, resulting in customer negative reviews, impacting the reputation	Complaints from customers	Increase working in cooperation with others repentance
	Possibility of Providing inaccurate information due to Miscommunication, Resulting to dissatisfaction among customers.	Dissatisfaction among customers.	Increase cooperation with others in verifying news before publishing
	Possibility of Providing inaccurate information due to Miscommunication, Resulting to dissatisfaction among customers.	Cost Implication Dissatisfaction among customers.	have editor team of view TNMC documents before sharing online



## 9.2 Opportunities

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

- i. Availability of e-Government systems (GePG, EPICOR, PEPMIS, NeST 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. 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. 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) 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 organisational structure

#### 10.0 Stakeholders Relationship

TNMC has maintained a good relationship with its stakeholders. This includes the Ministry of Health, the Ministry of Finance and Planning, the President's Office of Public Service Management and Good Governance, the President's Office of Regional Administration and Local Government Authority; and the Treasury Registrar. Others include Nursing and Midwifery Students, Intern Nurses and Midwives, Development Partners, Nurses and Midwives Employers Private and Public, Nursing and Midwifery Training Institutions (Schools, Universities, Health Facilities at all levels (Practicum Site) Private Practices in Nursing and Midwifery, National Examination Council of Tanzania (NECTA), National Council for Technical and Vocation Education and Training (NACTIVET), Tanzania Commission for Universities (TCU).

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

S/N	STAKEHOLDER	SERVICES OFFERED	EXPECTATIONS
1.	The General Public	Information about the Nursing and Midwifery Act, 2010, and regulations on Disciplinary action taken to malpractice Information on clients' rights and obligations; Safeguard client information, dignity, and right to privacy	Quality Nursing and Midwifery services public protection in health; Proper measures are taken in cases of professional malpractice; Timely and accurate information on client's rights and obligations; Confidentiality of client information;
2.	Treasury Registrar	Perform according to agreed Organization objectives Policies, legislation, regulations, circulars, guidelines, and Standards	Objective's achievement; Clear and accessible policies, legislation, regulations, circulars and Standards Operating Procedures
3.	Ministries (OR- TAMISEMI, MoH)	Implementation of Health Policy regulations, and directives. Technical advice on the 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
4.	Nursing and Midwifery students	Indexing for Licensing Examination On reg scallions Licensing Examination reg media scallions, centres, and examination calendar	• Timely issuance accorded Numbers; Timely and accurate information on Licensing Examination regulations, centers, and examination calendar Fair assessment for full registration
5.	Intern Nurses and Midwives	<ul style="list-style-type: none"> <li>Provisional registration</li> <li>Induction and orientation Mentorship and coaching through Supervisory Authority</li> <li>Assessment to meet Full Registration criteria</li> </ul>	Timely Provisional Registration; Accurate induction and orientation courses; Adequate and timely exposure to Nursing and Midwifery skills; Fair assessment for full registration;
6.	Nurses and Midwives	<ul style="list-style-type: none"> <li>Registration and licensing;</li> <li>Standards of Proficiency and scope of practice;</li> <li>Supportive supervision coaching and mentoring.</li> <li>Authentication for domestic and international practice; Guidelines for Continuing Professional Development</li> </ul>	Timely registration, licensing, and recognition Clear, timely, available, accessible, and implementable Standards of Proficiency in their practice and Scope of Practice; Proper supportive supervision and clear coaching and mentoring programs; Timely authentication for domestic and international practice; Standardized guidelines for Continuing Professional Development
7.	Development partners	<ul style="list-style-type: none"> <li>Information on areas for Cooperation;</li> <li>Information on expenditure and the impact of</li> </ul>	Sustainable cooperation; Timely, accurate, and reliable sharing of information;

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S/N	STAKEHOLDER	SERVICES OFFERED	EXPECTATIONS
		their support; Technical cooperation;	Timely and accurate financial and implementation reports
8.	TNMC employees	<ul style="list-style-type: none"> <li>Information on TNMC interventions;</li> <li>Policies, legislations, regulations, circulars, guidelines, and Standard Operating procedures related to TNMC; Support for training and career progression; Working tools; Compensation and promotion; Social security; Remuneration;</li> </ul>	Accurate and timely information; Clear and accessible Policies, legislations, regulations, circulars, guidelines, and Standard Operating Standards related to TNMC; Fair treatment by the Labor Law; Timely, fair, and adequate support for training and career development; Oriented to career development; Adequate and appropriate working tools; Timely compensation and promotion; Timely disbursements to Social Security Funds; Conducive working environment; Timely and attractive wages and remuneration
9.	Nurses and Midwives Employers Private and Public	<ul style="list-style-type: none"> <li>Act, regulations, standards and guidelines;</li> <li>Professional information</li> </ul>	Timely provision of clear Acts, regulations, standards, and guidelines; Timely and accurate professional information
10.	Nursing and Midwifery Training Institutions (Schools, Universities,	<ul style="list-style-type: none"> <li>Registration and Licensing of Training Institutions; Information about the Nursing and Midwifery Act, 2010 together with the regulations;</li> <li>Supportive supervision; Policies, legislations, regulations, circulars, guidelines, Standard and Operating procedures;</li> </ul>	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, standards and Operating procedures;
11.	Health facilities at all levels (Practicum Site)	<ul style="list-style-type: none"> <li>Verification of Health Training Institutions</li> <li>Policies, legislations, regulations, circulars, guidelines, and Operating Standards</li> <li>Clinical Instructors/Preceptors approval</li> </ul>	Timely verification; Clear and accessible Policies, legislations, regulations, circulars, guidelines, and Standard Operating Standards; Timely Clinical Instructors/Preceptors' approval
12.	Private Practices in Nursing and Midwifery	<ul style="list-style-type: none"> <li>Registration and Licensing of Private Practices in Nursing and Midwifery;</li> <li>Information on the Nursing and Midwifery Act, 2010 together with the regulations;</li> <li>Supportive supervision; Policies, legislations, regulations, circulars, guidelines, and Standard Operating Standards; Verification of facility providers</li> </ul>	Timely registration licensing of Private Practices in Nursing and Midwifery; Clear and accurate information about the Nursing and Midwifery Act, 2010 together with the regulations; Clear and accessible Policies, legislations, regulations, circulars, guidelines, and Standard Operating Procedures (SOPs); Timely verification of facility providers; Regular mentorship;

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S/N	STAKEHOLDER	SERVICES OFFERED	EXPECTATIONS
13.	Media	Information on Nursing and Midwifery issues and TNMC roles	Timely and accurate information
14.	Other service providers/ Regulatory Authorities (NECTA, NACTVET, TCU) Professional bodies	Policies, legislations, regulations, circulars, guidelines, and Standard Operating Standards	Professional guidance; Sharing of information; Clear and accessible Policies, legislations, regulations, circulars, guidelines, and Standard Operating Standards

## **11.0 Capital Structure and Treasury Policies**

### **11.1. Capital Structure**

The Council's capital structure for the year ended 30 June 2024 consists of a Tax-payers Fund of TZS 3,196,537,515 and an Accumulated Surplus of TZS 1,620,766,163 (30 June 2023: Accumulated Surplus TZS 2,095,120,815).

### **11.2 Treasury Policies and Objectives**

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

## **12.0 Cash Flow**

The Corporation's cash flows can be analysed from the cashflow statement under three areas cashflows from operating activities, cash flows from investing activities and cash flows from financing activities. It should be noted that cash flow analysis does not consider any growth in the cash flow statement because the cash flow statement always shows what happened in the past. Therefore, the Council's cash flow analysis is summarized below: -

### **(a) Cash Flows from Operating Activities**

The net cash flows from operating activities was **TZS 272,815,932** (30 June 2023: **TZS 1,330,314,893**). This was derived as the difference between cash receipts amounting to **TZS 3,452,494,591** (30 June 2023: **TZS 5,058,639,713**) from service provided, and payments amounting to **TZS 3,725,310,524** (30 June 2023: **TZS 3,728,324,821**) for wages, salaries and employee benefits; Directors fees and other Board expenses; travelling, training and other facilitation expenses; services, supplies and consumable expenses; repairs and maintenance expenses; contribution to the Consolidated Fund; contribution and subscription to other bodies; bank charges.

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**(b) Cash Flows from Investing Activities**

The net cash flows from investing activities was **TZS 571,444,008** in 2023/24 (30 June 2023: **TZS 528,090,971**). This was derived from cash capital expenditures, including the acquisition of property and equipment amounting to **TZS 60,792,100** and work in progress of **TZS 510,651,908** (30 June 2023: **TZS 377,504,621**).

**(c) Cash Flows from Financing Activities**

There were no net cash flows from financing activities during the financial year ended 30 June 2024.

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### 13.0 KEY PERFORMANCE INDICATORS

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

**Table 16: TNMC's Key Performance Indicators**

KEY ISSUES/ CHALLENGES TO BEADDRESSED	STRATEGIES	TARGET <sup>1</sup>	KEY ACTIONS	KEY PERFORMANCE INDICATORS	
				Output Indicators	Outcome Indicators
STRATEGIC OBJECTIVE A: HIV/AIDS INFECTIONS AND NCD REDUCED AND SUPPORTIVE SERVICES IMPROVED					
Join the effort to fight HIV/AIDS pandemic and NCDs	Enhance effective Implementation of the National Guidelines forManagement of HIV/ AIDS and NCDs in public service in force	% of TNMC staff sensitized on HIV/AIDS attending voluntary HIV/AIDS testing improve from 0 to 100% by June 2026	• Sensitization • Voluntary health checkups • Strengthen support services to PLWHA and those with chronic Non communicable diseases	Percentage of staff attended awareness programs on HIV, AIDS & NCDs, and Pandemics	Prevalence of NCD among TNMC staff
		Sensitization of the prevalence of NCD to TNMC staff implemented by June, 2026		Number of physicals and games attended by staff	Percentage of sensitized staff who turn up for voluntary health check-ups for HIV/AIDS
STRATEGIC OBJECTIVE B: IMPLEMENTATION OF NATIONAL ANTI-CORRUPTION STRATEGY ENHANCED AND SUSTAINED					
KEY ISSUES/ CHALLENGES TO BE ADDRESSED	STRATEGIES	TARGET <sup>1</sup>	KEY ACTIONS	KEY PERFORMANCE INDICATORS	
				Output Indicators	Outcome Indicators
				<ul style="list-style-type: none"><li>forms</li><li>Number of areas prone to corruption identified and mitigated</li></ul>	<ul style="list-style-type: none"><li></li></ul>



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STRATEGIC OBJECTIVE D: INSTITUTIONAL CAPACITY TO DELIVER SERVICE IMPROVED					
KEY ISSUES/ CHALLENGES TO BE ADDRESSED	STRATEGIES	TARGET <sup>1</sup>	KEY ACTIONS	KEY PERFORMANCE INDICATORS	
				Output Indicators	Outcome Indicators
<ul style="list-style-type: none"> <li>Non compliance with regulations;</li> <li>Inadequate financial controls</li> <li>How to Sustain unqualified audit opinion.</li> </ul>	Strengthening the Internal financial management system	The Council Revenue collection and Expenditure enhanced by June , 2026 Financial services provided by June, 2026	Development of documents Capacity building	<ul style="list-style-type: none"> <li>Number of senior managers (directors, heads of section/units) trained in financial management</li> <li>Annual financial reports prepared</li> <li>Number of over-sights on revenue collection and expenditure conducted</li> <li>Number of accountants attending NBAA and other accountancy professional conferences and seminars</li> <li>Number of external financial auditing facilitated</li> </ul>	<ul style="list-style-type: none"> <li>Unqualified audit reports obtained annually</li> <li>Council report prepared and submitted accordingly</li> </ul>
KEY ISSUES/ CHALLENGES TO BE ADDRESSED	STRATEGIES	TARGET <sup>1</sup>	KEY ACTIONS	KEY PERFORMANCE INDICATORS	
				OUTPUT INDICATORS	OUTCOME INDICATORS
STRATEGIC OBJECTIVE C: NURSING AND MIDWIFERY EDUCATION AND PRACTICE IMPROVED					
Improve nursing and midwifery exams	Strengthen supervisory and supportive services	The level of performance for	Development/review of guidelines	Proportion of Nursing and Midwifery	Percentage qualified Students with competences increased

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KEY ISSUES/ CHALLENGES TO BE ADDRESSED	STRATEGIES	TARGET <sup>1</sup>	KEY ACTIONS	KEY PERFORMANCE INDICATORS	
				OUTPUT INDICATORS	OUTCOME INDICATORS
	Prepare tools and guideline for monitoring • Capacity building to supervisory Authority	candidates on nursing and midwifery exams increased from 72% to 85% by June 2026 Level of understanding of registration for license exams processes among potential candidates improved from 84% to 100% by June 2026	Supportive supervision	schools/institutions verified and approved Proportion number of Nursing and Midwifery education institutions/programs monitored to comply with council set standards	Percentage of nurses and midwives sustain professional competences Percentage qualified Students with competences increased Percentage of nurses and midwives sustain professional competences
Trengthen supervisory and supportive services Prepare tools and guideline for monitoring Capacity building to supervisory Authority  Improve communication  Improve Communication and supportive services Enforce the use of SOPs	•Level of understanding of registration for license exams processes among potential candidates improved from 84% to 100% by June 2026	• Auditing Capacity building	Proportion of Nursing and Midwifery schools/institutions verified and approved Proportion number of Nursing and Midwifery education institutions/programs monitored to comply with council set standards Number of Education professional committee meetings conducted % of candidates Sat for Licensure Examination % of professional candidates passed Licensure Examination	•Training institutions for nurses and midwives sustain their standards.	

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KEY ISSUES/CHALLENGES TO BE ADDRESSED	STRATEGIES	TARGET <sup>3</sup>	KEY ACTIONS	KEY PERFORMANCE INDICATORS	
				OUTPUT INDICATORS	OUTCOME INDICATORS
STRATEGIC OBJECTIVE C: NURSING AND MIDWIFERY EDUCATION AND PRACTICE IMPROVED					
Unregistered nurses and midwives practicing nursing and midwifery in the Country Procedures for reporting nurses and midwives not consistently adhered to by supervisory authority License renewal procedures not consistently adhered to by nurses and midwives Violation of professional ethics and code of conduct by nurses and midwives.	Strengthen and streamline the procedure for registration and enrolment	The percentage of qualified nurses and midwives registered and enrolled by the council increased from 72.5% to 100% by June 2026	Review of guidelines Sensitization Training	Revised version of registration and enrolment guidelines in place Number of newly registered Nurses and Midwives gazetted annually Number of supervisory authorities sensitized on reporting procedures of professional misconduct Proportional of registered nurses and midwives sensitized on license renewal procedures Revised guidelines for license renewal procedures in place	Decreased in malpractice and misconduct among nurses and midwives Improved customer satisfaction Increased number of nurses and midwives enrolled and registered by the council Registered and enrolled nurses and midwives practicing with valid licence
	Strengthen procedures for keeping, updating, and maintaining registers and roll of nurses and midwives Improve Communication and supportive services	Report of status of nurses and midwives on practice, misconduct committed and deceased as per template provided by June 2026 100% of eligible Nurses and Midwives renewed their licenses on time by June, 2026			
STRATEGIC OBJECTIVE C: NURSING AND MIDWIFERY EDUCATION AND PRACTICE IMPROVED					
	• Set mechanism for reminding	The number of cases with regards to violation of professional ethics and code of conduct among nurses and midwives decreased from 17 Cases to 0 cases by June 2026 Status of nurses and midwives in practice, committed misconduct and deceased practitioners reported as per provided template by June		• Proportional of defaulters followed up • Number of nurses and midwives sensitized on compliance to nursing and midwifery professional ethics and code of conduct • Revised professional ethics and code of conduct guidelines in place • The number of complaints	Level of nurses and midwives' customer satisfaction
	• Strengthen compliance with professional ethics and code of conduct • Improve Communication and supportive services				

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KEY ISSUES/CHALLENGES TO BE ADDRESSED	STRATEGIES	TARGET <sup>3</sup>	KEY ACTIONS	KEY PERFORMANCE INDICATORS	
				OUTPUT INDICATORS	OUTCOME INDICATORS
		2026		received on nursing and midwives' practice	
KEY ISSUES/ CHALLENGES TO BE ADDRESSED	STRATEGIES	TARGET <sup>4</sup>	KEY ACTIONS	KEY PERFORMANCE INDICATORS	
				OUTPUT INDICATORS	OUTCOME INDICATORS
STRATEGIC OBJECTIVE C: NURSING AND MIDWIFERY EDUCATION AND PRACTICE IMPROVED					
Nursing and Midwifery professional misconduct  Maintain consistency to avoid ambiguity	Strengthen legal and advisory services	TNMC Act and regulations revised and implemented by June 2026 Legal opinions and correspondences to the Council enhanced by June 2026 The number of nurses and midwives sensitized to the Nursing and Midwifery Act, of 2010 increased from 5,000 to 30,000 by June, 2026	<ul style="list-style-type: none"><li>Collection of opinions from different stakeholders</li><li>Review of the TNMC Act</li><li>Development/ review of regulations</li><li>Provide legal technical support to the council</li><li>Legal advice</li><li>Contracts preparation</li><li>Sensitization</li><li>Create awareness</li></ul>	Revised TNMC Act in place Number of regulations developed Number of registered nurses and midwives sensitized on compliance with the Nursing and Midwifery Act, 2010 Number of opinions and correspondences enhanced  % of received and resolved cases	Decreased number of malpractices and misconduct among nurses and midwives
KEY ISSUES/ CHALLENGES TO BE ADDRESSED	STRATEGIES	TARGET <sup>5</sup>	KEY ACTIONS	KEY PERFORMANCE INDICATORS	
				OUTPUT INDICATORS	OUTCOME INDICATOR
STRATEGIC OBJECTIVE E: PUBLIC EDUCATION AND CUSTOMER SERVICES IMPROVED					
Low level of awareness about TNMC functions among stakeholders	Enhance communication and branding strategy	TNMC communication and Branding Strategy prepared and implemented by June, 2026	Develop and implement communication and branding strategy	• Branding Strategy developed	Level of understanding TNMC mandates and functions

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KEY ISSUES/ CHALLENGES TO BE ADDRESSED	STRATEGIES	TARGET <sup>5</sup>	KEY ACTIONS	KEY PERFORMANCE INDICATORS	
				OUTPUT INDICATORS	OUTCOME INDICATOR
		The level of public awareness of TNMC mandates and functions increased 32% to 85% by June 2026	Training	• Compliance of Branding Strategy	enhanced
			Sensitization programs	• Website and social media trafficking	
			Engagement	• Number of publications published through website, you tube and TV channels	
			Publication		
			Exhibition		

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KEY ISSUES/ CHALLENGES TO BE ADDRESSED	STRATEGIES	TARGET <sup>6</sup>	KEY ACTIONS	KEY PERFORMANCE INDICATORS	
				OUTPUT INDICATORS	OUTCOME INDICATORS
STRATEGIC OBJECTIVE D: INSTITUTIONAL CAPACITY TO DELIVER SERVICE IMPROVED					
Inadequate knowledge of procurement procedures among staff	Strengthen internal procurement management systems	Compliance level with existing procurement requirements increased from 90% to 100% By June 2026 TNMC Annual Procurement Plan Prepared and implemented annually by June 2026	Capacity building and sensitization Training and sensitization Development of documents	<ul style="list-style-type: none"><li>Number of tender boards committee meetings facilitated</li><li>Annual procurement plan developed</li><li>Percentage of implementation of the annual procurement plan</li><li>Up-to-date TNMC asset inventory in place Number of staff trained in contract management</li><li>Number of staff trained on the implementation of the PPRA Act, Regulations, and guidelines</li></ul>	Stakeholders' satisfaction with TNMC services Increased rate of compliance with the Public Procurement Act (%)

KEY ISSUES/ CHALLENGES TO BE ADDRESSED	STRATEGIES	TARGET	KEY ACTIONS	KEY PERFORMANCE INDICATORS	
				OUTPUT INDICATORS	OUTCOME INDICATORS
STRATEGIC OBJECTIVE D: INSTITUTIONAL CAPACITY TO DELIVER SERVICE IMPROVED					
Improve compliance with financial regulations	Strengthen Internal Audit Control	Unqualified certificate attained by June 2026	Development of guidelines Capacity building	<ul style="list-style-type: none"><li>Guidelines on internal auditing in place</li><li>Number of staff trained on internal control issues</li><li>Number of internal audit reports produced</li></ul>	Improved stakeholder's satisfaction with TNMC services
		TNMC Internal Control System audited as per the Internal Audit Plan	Regular Internal Auditing		Increased TNMC staff compliance with laws, Guidelines and

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		annually by June June, 2026			procedures
	Strengthen risk management systems	Risk management policy and procedure reviewed and implemented by June 2026	Assessment and evaluation Sensitization Develop/Review documents	<ul style="list-style-type: none"> <li>Assessment and evaluation reports</li> <li>% of staff sensitized</li> <li>Number of documents developed</li> </ul>	Unqualified audited report

KEY ISSUES/ CHALLENGES TO BE ADDRESSED	STRATEGIES	TARGET7	KEY ACTIONS	KEY PERFORMANCE INDICATORS	
				OUTPUT INDICATORS	OUTCOME INDICATORS
STRATEGIC OBJECTIVE D: INSTITUTIONAL CAPACITY TO DELIVER SERVICE IMPROVED					
Existed businessprocesses are insufficient and locally operated Improper file storagesystem and ICTservice monitoring Inadequate ICT guidelines	Leverage ICT usage in service delivery	100 % of TNMC services automated by June 2026 ICT services and Informationsecurity improved and maintained by June 2026 ICT applications and infra- maintained by June 2026structure services	<ul style="list-style-type: none"><li>• Design, review and develop a web-based application system</li><li>• Implement active directory service for a file server system</li></ul>	<ul style="list-style-type: none"><li>• Number of web-based application system developed</li><li>• % of TNMCIS Database cleaned</li><li>• Numbers of Directorate/Units Implemented active directory service for file server system.</li><li>• ICT policy in place</li><li>• Enterprise architecture procured</li><li>• Acceptable ICT Use policy in place</li><li>• Revised User acceptance</li></ul>	<ul style="list-style-type: none"><li>• Improved customers and stakeholder’s satisfaction with TNMC services</li></ul>

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			<ul style="list-style-type: none"> <li>• Intenance of ICT equipment</li> <li>• Provision of ICT equipment and service to staff</li> </ul>	<ul style="list-style-type: none"> <li>• policy in place</li> <li>• Disaster recovery strategy plan in place</li> <li>• ICT Strategy in place</li> <li>• ICT services Management Guidelines in place</li> <li>• ICT project Management Guidelines in place</li> <li>• ICT Acquisition, Development, and maintenance Number of subscriptions Provided Number of ICT equipment serviced guidelines in place Number of staff provided with ICT equipment TNMCIS revamped annually</li> </ul>	

KEY ISSUES/ CHALLENGES TO BEADDRESSED	STRATEGIES	TARGET <sup>8</sup>	KEY ACTIONS	KEY PERFORMANCE INDICATORS	
				OUTPUT INDICATORS	OUTCOME INDICATORS
STRATEGIC OBJECTIVE C: NURSING AND MIDWIFERY EDUCATION AND PRACTICE IMPROVED					
	Enhance implementation of TNMC services in compliance with set Standards and operating procedures	Level of compliance of TNMC staff on establishedstandards and guidelines improved from 85% to 100% by June, 2026	Auditing implementationof established quality standards Evaluation of compliance with ethical standards Regular Quality check	Evaluation reports on compliance with ethical standards	Level of compliance with TNMC-establishedstandards and guidelines increased Customers satisfaction
		Compliance level of nursingschools and private nursingand maternityhome withTNMC standards and guidelines increased from 60% to 100% by June, 2026	Auditing Evaluation Quality check	Number of nursing and maternity homes audited Number of nursing schools audited Evaluation reports andcompliance	Level of compliance with TNMC-establishedstandards and guidelines increased

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**STRATEGIC OBJECTIVE D: INSTITUTIONAL CAPACITY TO DELIVER SERVICE IMPROVED**

ISSUES/ CHALLENGES TO BE ADDRESSED	STRATEGIES	TARGETS	KEY ACTIONS	KEY PERFORMANCE INDICATORS	
				OUTPUT INDICATORS	OUTCOME INDICATORS
Monitoring of Client Service Charter Inadequate implementation of quality framework	Strengthening Monitoring of client charter to staff	Services and advice provided by TNMC improved from 85% to 100% by June 2026	Review CSC Monitor implementation of CSC Training Dissemination	Tools for monitoring the implementation of clients' service charter in place Customer feedback mechanism in place Service Delivery Survey conducted Number of quality audit conducted	Stakeholder's satisfaction with TNMC services improved
	Enhance TNMC customer care service Strengthening Quality Assurance Framework system	Quality Assurance Framework systems reviewed and maintained by June, 2026	Review Quality Assurance Framework Capacity building and sensitization Regular Audits and assessment Monitoring and measurement implementation of quality framework	Quality assurance Framework in place Number of staff trained Number of audits conducted Quality Audit tools in place	Service delivery improved

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**13.1 Implementation Status of the Council Strategic Plan**

The Council implemented most of the planned activities as per the Strategic Plan, some of the key results, major activities and developments which took place during the financial year that ended 30 June 2024 included the following:

**i. Registration and Enrolment**

During the year under review, a total number of 2,705 nurses and midwives were registered and enrolled in different categories including Master's degree (40), Bachelor's degree (398), Diploma level (2171), Certificate (58), Temporary Registration (38).

The number of registrations and enrolments decreased by **1684 (38%)** compared to the financial year **2022/2023**. The decrease may be attributed to a massive failure in licensure examination and a change in the Licensure examination schedule. To rectify the challenge of a high failure rate, the Council communicated with the training institutions to emphasise the acquisition of professional competencies through clinical practice placement as the examination measures acquired competencies.

**ii. Provision Registration**

During the year under review, 612 Graduates were issued Provisional Registration as a pre-requisite for the Internship, whereby 542 nurses and midwives commenced internship training in November 2023 and 70 in April 2024.

The number of Intern nurses and midwives increased by 68(12.3%) compared to the last financial year 2022/2023 due to an increase in enrollment of students in universities.

**iii. Accreditation of Internship Centre**

In financial year 2023/2024 four centres applied for accreditation, these include Njombe RRH, Katavi RRH, Songea RRH and Mtwara Zonal Referral Hospital. Self-Assessment Form were given before physical verification which will be done in FY 2024/2025.

**iv. Preparation of Clinical Practice Logbooks for Intern Nurses and Midwives**

In the year 2023/2024, Three Clinical practice logbooks were finalized and printed. The printed logbooks were for Intern Nurses, Midwives and Nurse Anaesthetist.

**v. License Renewal**

In the year under review, **6,002** renewed their licenses which is equivalent to **100.03%** of the estimated target, of which Enrolled Nurses and Midwives were **1,633 (27%)** and Registered Nurses and Midwives were **4,369 (73%)**. This is contributed by licence renewal sensitization conducted and good collaboration of employers.

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The total number of nurses and midwives with active licences was **50,631** out of them **33,298(66%)** were Registered and **17,238(34%)** Enrolled Nurses and Midwives.

**vi. Verification of Registration / Enrolment Certificates and Licenses**

A total of **1,476** Certificates and Licenses were submitted to the Council for verification and authenticity. During this process, **167(11%)** were found not registered by the Tanzania Nursing and Midwifery Council, and **3 (0.2%)** applicants had counterfeit documents. Instructions and guidance were given to unregistered professionals and those with counterfeits were reported to the responsible authorities. The number of counterfeits is lower compared to the financial year 2022/2023 due to increased collaboration with employers to verify certificates and licenses before employment and promotion of nurses and midwives.

**vii. Promotion of professional ethical adherence**

In 2023/2024, a total of **1,774** Nurses and Midwives were trained and sensitized on adherence to Professional Ethics, in the following regions Shinyanga, Mara, Coast, Njombe, Mbeya, Mtwara, Manyara, Morogoro, Geita and Tanga Regions

**viii. Licensure Examinations Exercise**

During 2023/2024 the Council conducted three (3) licensure examinations during this year, A total of **5479 (91%)** sat for licensure examination out of **6000** targeted applicants composed of **542** Bachelor's, **4836** Diplomas and **96** Certificates.

A total of **2993 (55%)** passed the examination composed of **395 (13%)** Bachelor of Science in Nursing, **2550 (85%)** were Diploma in Nursing and Midwifery, and **48 (2%)** were Certificate in Nursing and Midwifery program.

**ix. Review and Approval of Nursing and Midwifery Curriculum**

During the financial year under review, 9 curriculums were submitted and reviewed, and 7 curriculums were approved. One (1) curriculum for BScN - Dodoma University and 6 for Muhimbili University of Health Allied Sciences (MUHAS) Master of Science programs in Midwifery and Women Health, Cardiovascular Nursing, Critical Care and Emergency Nursing, Oncology and Palliative Care Nursing, Nephrology Nursing, Mental Health and Clinical Psychology.

**a. Verification of Nursing and Midwifery Schools/Institutions Verified Nursing  
Schools/Institutions**

During 2023/2024, **eighteen (18)** Institutions applied for the establishment of training programs. Professional verification was conducted on 12 training institutions, of which 8 were approved to establish and operate nursing training programs making a total number of **112** institutions currently registered.

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#### **x. Continuous Professional Development (CPD) Programme**

##### **a. CPD accreditation modules**

During the year 2023/2024 the Council continued to sensitize stakeholders and partners on CPD implementation for Nurses and Midwives. 35 CPD modules were received from 19 providers of which 32 Modules were reviewed and accredited. These Modules were received from Muhimbili National Hospitals, the Centre of Distance Education, the Ministry of Health, Kairuki University, (TNMC), and Bugando Medical Centre.

##### **b. CPD sensitization.**

3170 Nurses and Midwives were sensitized on the importance of CPD implementation through World Education (WCEA) and e-learning platform.

##### **c. CPD implementation Achievement**

During 2023/2024 a total of **5982** Nurses and Midwives attained the required CPD points through various modalities as criteria for license renewal and quality of services improvement.

#### **xi. Student Indexing**

During the financial year 2023/2024, a total number of 8137 students enrolled in various training institutions from technical to university level were verified and indexed to proceed with the training as a legal requirement.

#### **xii. Quality Auditing of Private Nursing and Midwifery services.**

During the financial year, the Council prepared and Audited Nursing and Midwifery Schools as well as Private Nursing and Midwifery services (12) regions which include Tanga, Njombe, Mtwara, Mwanza, Singida, Mtwara, Mbeya, Simiyu, Shinyanga, Kagera, Mara and Lindi. 31 School of Nursing and Midwifery were audited to assess adherence to stipulated standards and protocols. In the visited regions with private Nursing and Midwifery services, 25 facilities were audited based on establishment standards.

#### **xiii. Certification and License Awarding to Qualified Nurses and Midwives**

During the financial year 2023/2024, certification of newly **4162** Enrolled and Registered Nurses and Midwives was conducted. During that ceremony, new graduates were taught various professional issues which were the history of the Council, functions and its mandates, the Nursing and Midwifery Act of 2010 and its Regulations, professional Ethics and etiquette, the importance of Continuous Professional Development for service improvement as well as proper use of social media.

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#### **xiv. Amendment of Law**

During the financial year 2023/2024, the Council engaged in the early stages of amending the Law (The Tanzania Nursing and Midwifery Act, 2010). Various Consultations of stakeholders (Mainly Nurses and Midwives, employees, and training institutions) were conducted in Eight (8) regions which are Mara, Tabora, Pwani, Mtwara, Lindi, Mbeya, Njombe and Tanga.

The consultations were done to receive opinions and suggestions for revising the existing Nursing and Midwifery Act of 2010.

During the process of receiving opinions and suggestions for revising the said Act, about 3425 nurses and midwives were sensitized on the adherence to the existing Act and regulations made.

#### **xv. Preliminary Inquiry for the reported professional misconduct**

In the financial year 2023/2024, 13 allegations of professional misconduct were received. The allegations were from Shinyanga, Mara, Pwani, Morogoro, Geita, Dar es Salaam and Tanga, the report for alleged professional misconduct was submitted before the council for determination.

Out of received reports from preliminary inquiries, The Council managed to conduct 10 full inquiries to establish proof of those alleged professional misconducts and eventually made various decisions according to law and regulations.

Following the Council's decision, eleven (11) Nurses and Midwives were suspended from practice, thirteen (13) were cautioned and reprimanded and one (1) acquitted

#### **xvi. Enhance Communication strategy**

Council has managed to reach 12,539 people through various social networks including Instagram, Facebook, TNMC Online TV, WhatsApp Channel, as well as the X Network. The council used various traditional media (Radio, Tv, and Newspapers,) to educate, promote, and brand the Council.

#### **xvii. Risk Management, internal control and Accountability**

The Council is committed to ensuring the existence of a continuous process of risk management and internal controls which ensures business continuity on service delivery to achieve the strategic goals while managing the risks. An overall policy framework on risk and internal control has been amended, 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

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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 to create a tool for the internal management of each Directorate and Unit 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 into its council strategic planning and results-based management processes.

Every staff has an important role in the risk management process and controls as part of their work. In particular, all Directors and Heads of Unit are accountable for identifying and managing risks and overseeing the 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 for providing reasonable assurance that the Council systems and practices in place on risk management, controls and governance are adequate and effective.

#### xviii. ICT projects and its applications

The council has developed four (4) systems to ensure effective and efficient service delivery as follows:

##### xix. Updating of Internship application module

- a. Updating application for Students Indexing system
- b. Updating application for Temporary Registration
- c. Implementation of Data cleaning Module for handling user actions

#### 13.2 Corporate Governance

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

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

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**13.3 Existence of an Effective Council**

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

**13.4 Diversity Composition of the Council**

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

- i. The Chairman of the Council shall be appointed from amongst senior Registered Nurses.
- ii. The Head of Nursing and Midwifery services in the Country.
- iii. A representative of the Nursing education section of the Ministry responsible for health.
- iv. A Nurse Educator
- v. A representative of the Nurses Association
- vi. A representative of Regional Nursing Officers or District Nursing Officers.
- vii. One Nurse representing national, referral and specialized hospitals.
- viii. One Nurse representing Private Health Providers
- ix. A representative of other healthcare professions.
- x. A State Attorney representing the Attorney General's Office
- xi. An Enrolled Nurse
- xii. Two members appointed from the public who by their qualifications and experience can contribute to the work of the Council and the development of Nursing and Midwifery in the country, at least one of whom shall be a woman. The Council may whenever necessarily co-opt any person with special knowledge and skills to provide expertise on a particular issue to attend the meeting but such a co-opted member shall have no voting right. All members who form the Council are appointed by the Minister responsible for Health, to serve for two (2) terms of three years each renewable depending on the discretion of a Minister.

**13.5 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 observes the following key elements when convening the meetings to ensure the effectiveness of the Council:

- i. The agenda is clearly defined
- ii. A complete set of materials to be discussed is sent to the Chairperson in advance.
- iii. Advance notifications regarding the meetings are sent to Members
- iv. Quorums of the meetings are observed.

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- v. Proper recording of the meeting minutes and timely communication of matters arising
- vi. Immediately interventions of the Council decisions.

During the financial year 2023/24 the Council and its Committees held the following meetings: -

#### 13.6 Council Meetings

The Council conducted three (3) ordinary meetings in accordance with the Law. The attendance of each member is shown in the **table** while key matters deliberated are listed hereunder: -

- i. Staff matters
- ii. TNMC Annual Plan and Budget for 2023/24
- 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 30<sup>th</sup> June 2024

**Table: List of Council Members in the Financial year 2023/24**

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

#### 14.6.1 Existence of Council Committees

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



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#### i. The Council Finance Committee

The Finance Committee is 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 two (2) ordinary meetings as indicated below.

**Table: List of Members of the Finance Committee in the Financial year 2022/2023**

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

#### ii. The Council Education and Professional Advancement Committee

The 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 approving such programs, developing, conducting and regulating registration and licensure examination and regulating nursing and midwifery training Institutions' practice. The committee conducted four (4) meetings, and all members attended as indicated in the table below:

**Table: List of Members of the Education and Professional Advancement Committee in the Financial Year 2023/2024.**

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

The Council Ethical and Disciplinary Committee is comprised of five (5) members including Chairperson and Secretary. The roles and responsibilities of the Ethical and Disciplinary Committee are advising the Council on issues related to professional misconduct. The Committee convened three (3) meetings to discuss matters of

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professional and ethical conduct. The agenda of the meeting was concerned with preliminary reports of submitted allegations and other ethical issues.

**Table: List of Members Ethical and Disciplinary Committee in the Financial Year 2023/2024.**

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

**iv. Registration and Enrolment Committee**

The Council Registration and Enrolment Committee comprises five (5) members including the Chairperson and Secretary. The roles and responsibilities of the 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 the Council examination and recommending to the Council the eligible candidates to be registered or enrolled after satisfying the requirements. In the financial year 2023/2024 three (3) meetings were held with the agenda;

- a. Received, discussed and recommended report of qualified candidates for registration and enrolment for the Council approval.
- b. Licence renewal reports.
- c. Presentation of Internship program reports.

**Table: Registration and Enrolment Committee Members in the Financial Year 2023/2024.**

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

**v. Research Committee**

The Council's Research Committee comprises 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 to review concepts for quality improvement in education and practice as indicated below:

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**Table: Research Committee Members in the Financial Year 2023/2024.**

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

**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 conducts (3) ordinary meetings and one (1) special meeting for financial report review. 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 2023/24
- b. Risk Treatment quarter imprints report 2023/24
- c. Review the report to ensure the integrity of financial reports
- d. Consideration and approval of Internal Audit Plan 2023/24
- e. Review internal Audit Budget 2022/23
- f. Controller 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
5	CPA Hurbert Masakia	Member	Tanzania	17/4/2023	2/4
4	George Erasto Shilla	Secretary	Tanzania	7/12/ 2021	2/4

**vii. ICT Steering Committee**

During the financial year that ended June 30<sup>th</sup>, 2024, three (3) ordinary ICT Steering committee was conducted.

The attendance of each member is shown in the **table** while key matters deliberated are listed hereunder: -

- a. Updating of Internship application module
- b. Updating application for Students Indexing system
- c. Updating application for Temporary Registration
- d. Implementing Data cleaning activity
- e. Implementing system integrations with NECTA, NACTVET and Nida
- f. Preparation of ICT Guidelines and Policies

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Table: List of ICT Steering Committee Members in the Financial year 2023/24

SN	Name	Position	Nationality	Appointment	Meeting Attended
1	Registrar	Chairperson	Tanzanian	16.08.2021	2/3
2	Allen Mwalupilo	Secretary	Tanzanian	16.08.2021	3/3
3	Rose Mhando	Member	Tanzanian	16.08.2021	2/3
4	Filemon Mrageri	Member	Tanzanian	16.08.2021	3/3
5	Gurisha Kavugha	Member	Tanzanian	16.08.2021	3/3
6	Agustino Mahery	Member	Tanzanian	16.08.2021	2/3
7	Jane Mazigo	Member	Tanzanian	16.08.2021	2/3

### 13.7 Council Management

The management and staff of the Council are under the Registrar, appointed by the Minister from among the Public Servants who are Senior Registered Nurses or Midwives. The Registrar is a Secretary and The Chief Executive Officer of the Council. The Council is organised into two (2) Directorate (four (4) Sections, Seven (7) Units, and three (3) Schedule

#### Directorate:

#### 1. Registration, Licensure and Ethics Service Directorate

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

#### 2. Professional Development Service Directorate

- i) Examination Section
- ii) Continuing Professional Section

#### 3. Units:

##### i. Corporate Service Unit

- Finance and Accounts Schedule
- Human Resource Management and Administration Schedule
- Planning Monitoring and evaluation 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

### 13.8 Staff Meetings

During this financial year 2023/2024 the Council managed to coordinate one staff meeting to comply with issues of Good Governance. The meetings addressed and clarified several issues such as teamwork, ethics, standard operating procedures, and staff welfare, several deliberations were made.

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#### **14.0 Appointment of Auditor**

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

#### **15.0 Responsibility of the Auditor**

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

#### **16.0 Statement of Responsibility by Those Charged with Governance**

Those charged with Governance accept responsibility for the maintenance of accounting records, which may be relied upon in the preparation of the financial statements, according 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 financial affairs and its operating results for the year ended 30 June 2024.

#### **17.0 Political and Charitable Donations**

The Council did not make any political donations during the year ended 30 June 2024. The council spent TZS 5,000,000 as Donations, as part of corporate social responsibility for the community by providing support at Makole Health Centre. The council will continue to donate to the community by providing state and property support based on the available resources.

#### **18.0 Employees' Welfare**

##### **i. Financial Assistance to Staff**

The 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 staff maintain bank accounts or

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to recover the agreed instalment from staff salaries and remit the same to the 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 accept 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 in 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 develops training programs to ensure employees are adequately trained at all levels. Employees are allowed to attend short and long-term training programs both locally and internationally to upgrade their skills and enhance career development. During the financial year that ended 30 June 2024, the Council spent TZS 35,380,000 for short-term training and TZS 32,804,520 for attending long-term training at a master's degree sponsored by the Council.

### 19.0 Disabled Persons and Gender Balance

#### 19.1 Disabled Persons

TNMC is implementing 'an equal opportunity to all' policy whereby employment opportunities are advertised and follow a competitive process. In the process, the Council has 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 the TNMC training program.

#### 19.2 Gender Balance

The total number of employees as of the end of the year 2023/24 was 51 as narrated below:

The table indicates the Directorate/Unit staff position as of 30 June 2024.

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**Staff Position as of 30 June 2024**

SN	Sub Vote	Department/Unit	Female	Male	Total
1	3567	Corporate Service Unit	15	8	23
2	1008	Information Communication Technology	0	3	3
3	1005	Internal Audit Unit	0	2	2
4	1009	Legal Service Unit	0	3	3
5	1006	Procurement Management	1	1	2
6	3168	Registration, Licensure and Ethics Services	4	1	5
7	3169	Professional Development Services	3	4	7
8	3050	Public Relations and Communication Unit	0	2	2
9	1018	Quality Assurance Unit	2	2	4
		<b>TOTAL</b>	<b>25</b>	<b>26</b>	<b>51</b>

*Source: TNMC Human Resources and Administration Department*

**19.3 Disabled Persons and Gender Balance**

Further, out of 51 staff, 14 staff are in decision-making positions (From Registrar to Directors, Head of Units and Schedules)

The table indicates staff distribution in managerial positions by gender.

**Table Staff in Managerial Position by Gender as of 30<sup>th</sup> June 2024**

SN	Class Group	Female	Male	Total
1	Registrar	1	0	1
2	Director of Departments	3	0	3
3	Head of Units	1	6	7
4	Head of the schedule	1	2	3
	<b>TOTAL</b>	<b>6</b>	<b>8</b>	<b>14</b>

**20.0 Major Procurement Contract**

The Council had major procurement contracts with M/S. Strategy Business Solution Limited for construction of Office Building at Medeli Plot No. 107 Block AC at Dodoma City. Contract worth 1,845,232,729.

**21.0 Prejudicial Issues**

During the year ended 30 June 2024, there were no serious prejudicial matters to be reported.

**22.0 Statement of Compliance**

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

**TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)**

**ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL  
STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024**

**23.0 Events after the Financial Statements' Date**

There were no significant events subsequent to 30 June 2024 relating to Financial Statements for the period ended 30 June 2024.

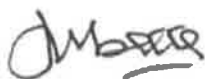
**24.0 Future Development Plans**

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

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

**25.0 APPROVAL**

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



.....  
Name: **Prof. Lilian Mselle**  
Position: **Chairperson**  
Date: **25 March 2025**



.....  
Name: **Agnes Mtawa**  
Position: **Registrar**  
Date: **25 March 2025**



**TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)**

**ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL  
STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024**

**STATEMENT OF THE MANAGEMENT RESPONSIBILITY**

The Organization is required by the 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 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 2024, 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.



Name: **Agnes Mtawa**  
Position: **Registrar**  
**Chairman**  
Date: **25 March 2025**



Name: **CPA Yddy Mboweto**  
Position: **Audit Committee**

Date **25 March 2025**

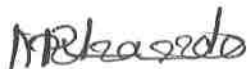
**TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)**

**ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL  
STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024**

**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 2024 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:** 25 March 2025

**TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)**

**ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL  
STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024**

**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024**

		2023/24	2022/23
	Note	TZS	TZS
<b>ASSETS</b>			
<b>Current Asset</b>			
Cash and Cash Equivalents	62	486,146,250	1,330,788,929
Receivables	67	30,850,000	57,474,000
Prepayments	69	4,879,178	8,595,586
<b>Total Current Asset</b>		<b>521,875,428</b>	<b>1,396,858,515</b>
<b>Non-Current Asset</b>			
Property, Plant and Equipment	77	3,657,389,907	3,757,103,876
Intangible Assets	78	8,968,000	17,936,000
Work In Progress	82	661,238,258	150,586,350
<b>Total Non-Current Asset</b>		<b>4,327,596,165</b>	<b>3,925,626,226</b>
<b>TOTAL ASSETS</b>		<b>4,849,471,593</b>	<b>5,322,484,741</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables and Accruals	89	0	4,052,600
Deferred Income	93	27,270,369	18,684,811
Deposits	94	4,897,546	8,089,000
<b>Total Current Liabilities</b>		<b>32,167,915</b>	<b>30,826,411</b>
<b>TOTAL LIABILITIES</b>		<b>32,167,915</b>	<b>30,826,411</b>
<b>Net Assets</b>		<b>4,817,303,678</b>	<b>5,291,658,330</b>
<b>NET ASSETS</b>			
<b>Capital Contributed by:</b>			
Taxpayers		3,196,537,515	3,196,537,515
Accumulated Surpluses / Deficits		1,620,766,163	2,095,120,815
<b>TOTAL NET ASSETS</b>		<b>4,817,303,678</b>	<b>5,291,658,330</b>

  
Chief Executive Officer

25/03/2025  
Date

**TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)**

**ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL  
STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024**

<i>Classification of Expenses by Nature</i>		<b>2023/24</b>	<b>2022/23</b>
	<b>Note</b>	<b>TZS</b>	<b>TZS</b>
<b>REVENUE</b>			
Revenue			
Revenue from Exchange Transactions	17	468,581,907	466,354,724
Fees, Fines, Penalties and Forfeits	19	833,650,000	991,275,000
Other Revenue	31	1,114,843,367	2,645,582,406
Subvention from other Government	32	1,008,433,759	928,027,447
<b>Total Revenue</b>		<b>3,425,509,033</b>	<b>5,031,239,577</b>
<b>TOTAL REVENUE</b>		<b>3,425,509,033</b>	<b>5,031,239,577</b>
<b>EXPENSES AND TRANSFERS</b>			
Expenses			
Wages, Salaries and Employee Benefits	34	1,453,823,866	1,438,590,467
Use of Goods and Service	35	1,995,279,623	2,087,464,545
Maintenance Expenses	36	135,682,276	48,305,163
Other Expenses	52	128,721,113	116,060,113
Expected Credit Loss	54	382,739	392,662
Social Benefits	56	1,500,000	2,400,000
Depreciation of Property, Plant and	77	160,506,069	189,853,257
Amortization of Intangible Assets	78	8,968,000	8,968,000
<b>Total Expenses</b>		<b>3,884,863,686</b>	<b>3,892,034,207</b>
Transfer			
Other Transfers	60	15,000,000	15,000,000
<b>Total Transfer</b>		<b>15,000,000</b>	<b>15,000,000</b>
<b>TOTAL EXPENSES AND TRANSFERS</b>		<b>3,899,863,686</b>	<b>3,907,034,207</b>
<b>Deficit/Surplus</b>		<b>(474,354,652)</b>	<b>1,124,205,371</b>

*Ammama*  
Chief Executive Officer

25/03/2025  
Date

**TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)**

**ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024**

**STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2024**

	Amount (TZS)	Amount (TZS)	Total (TZS)
Opening Balance as of 01 Jul 2023	3,196,537,515	2,095,120,815	5,291,658,330
Deficit for the Year	0	(474,354,652)	(474,354,652)
Closing Balance as of 30 Jun 2024	3,196,537,515	1,620,766,163	4,817,303,678
Opening Balance as of 01 Jul 2022	3,196,537,515	970,915,445	4,167,452,960
Surplus for the Year	0	1,124,205,371	1,124,205,371
Closing Balance as of 30 Jun 2023	3,196,537,515	2,095,120,815	5,291,658,330

  
Chief Executive Officer

25/03/2025  
Date

**TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)**

**ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL  
STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024**

**CASHFLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2024**

	2023/24	2022/23
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
<b>RECEIPTS</b>		
Tax Revenue	0	0
Subvention from other Government entities	1,008,433,759	928,027,447
Revenue Grants	8,585,558	18,684,811
Revenue from Exchange Transactions	486,981,907	472,804,724
Other Revenue	1,114,843,367	2,645,582,406
Increase in Deposit	0	2,265,325
Fees, Fines, Penalties and Forfeits	833,650,000	991,275,000
<b>Total Receipts</b>	<b>3,452,494,591</b>	<b>5,058,639,713</b>
<b>PAYMENTS</b>		
Wages, Salaries and Employee Benefits	1,453,823,866	1,438,590,467
Use of Goods and Service	1,987,391,815	2,107,969,078
Social Benefits	1,500,000	2,400,000
Other Transfers	15,000,000	15,000,000
Other Expenses	128,721,113	116,060,113
Maintenance Expenses	135,682,276	48,305,163
Decrease in Deposit	3,191,454	0
<b>Total Payments</b>	<b>3,725,310,524</b>	<b>3,728,324,821</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>(272,815,932)</b>	<b>1,330,314,893</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
<b>Investing Activities</b>		
Payment for Work in Progress	(510,651,908)	(150,586,350)
Acquisition of Property, Plant and Equipment	(60,792,100)	(377,504,621)
<b>Total Investing Activities</b>	<b>(571,444,008)</b>	<b>(528,090,971)</b>
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>(571,444,008)</b>	<b>(528,090,971)</b>
<b>Net Increase</b>	<b>(844,259,940)</b>	<b>802,223,922</b>
Cash Surrendered to Holding Account	0	0
Cash and cash equivalent at the beginning of the period	1,331,181,591	528,957,669
Cash and cash equivalent at end of the period	486,921,651	1,331,181,591



**Chief Executive Officer**



**Date**

**TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)**

**ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024**

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL**

	Budgeted Amount (TZS)		Final Budget (B)	Actual Amount (TZS)	Different Final Budget & Actual (TZS)
	Original Budget	Reallocations/ Adjustments			
		Comparison Basis (A)	Actual (B-A)		
Tax Revenue	1,570,699,420	0	1,570,699,420	0	1,570,699,420
Subvention from other Government entities	998,028,000	0	998,028,000	1,008,433,759	(10,405,759)
Revenue Grants	0	0	0	8,585,558	(8,585,558)
Revenue from Exchange Transactions	2,601,553,080	0	2,601,553,080	486,981,907	2,114,571,173
Other Revenue	0	0	0	1,114,843,367	(1,114,843,367)
Fees, Fines, Penalties and Forfeits	0	0	0	833,650,000	(833,650,000)
<b>Total Receipts</b>	<b>5,170,280,500</b>	<b>0</b>	<b>5,170,280,500</b>	<b>3,452,494,591</b>	<b>1,717,785,909</b>
<b>PAYMENTS</b>					
Wages, Salaries and Employee Benefits	1,670,347,718	(2,923,155)	1,667,424,563	1,453,823,866	213,600,697
Use of Goods and Service	2,745,524,282	(9,606,958)	2,735,917,324	1,987,391,815	748,525,509
Social Benefits	8,660,000	0	8,660,000	1,500,000	7,160,000
Other Transfers	15,000,000	0	15,000,000	15,000,000	0
Other Expenses	156,730,000	(10,244,887)	146,485,113	128,721,113	17,764,000
Maintenance Expenses	591,000,500	0	591,000,500	135,682,276	455,318,224
Payment for Work in Progress	0	0	0	510,651,908	(510,651,908)
Acquisition of Property, Plant and Equipment	1,183,018,000	22,775,000	1,205,793,000	60,792,100	1,145,000,900
<b>Total Payment</b>	<b>6,370,280,500</b>	<b>0</b>	<b>6,370,280,500</b>	<b>4,293,563,076</b>	<b>2,076,717,424</b>
<b>Net Payments</b>	<b>(1,200,000,000)</b>	<b>0</b>	<b>(1,200,000,000)</b>	<b>(841,068,486)</b>	<b>841,068,486</b>

*Ammama*  
Chief Executive Officer

*25/03/2025*  
Date

Controller and Auditor General

AR/CG/TNMC/2023/24

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**TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)**

**ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024**

**STATEMENT OF PROPERTY, PLANT AND EQUIPMENT FOR THE YEAR ENDED 30 JUNE 2024**

	<b>Furniture and equipment TZS</b>	<b>Computer equipment TZS</b>	<b>Motor vehicles TZS</b>	<b>Plant and Machinery TZS</b>	<b>Land TZS</b>	<b>Building TZS</b>	<b>Total TZS</b>
<b><u>Year ended 30 June 2024</u></b>							
Cost	365,701,172	368,981,678	551,377,732	61,678,726	366,946,993	2,888,607,110	4,603,293,411
Additions	0	60,792,100	0	0	0	0	60,792,100
<b>Total</b>	<b>365,701,172</b>	<b>429,773,778</b>	<b>551,377,732</b>	<b>61,678,726</b>	<b>366,946,993</b>	<b>2,888,607,110</b>	<b>4,664,085,511</b>
Accumulated depreciation	129,509,626	91,777,113	246,995,759	24,671,490	0	353,235,547	846,189,535
<b>Total</b>	<b>129,509,626</b>	<b>91,777,113</b>	<b>246,995,759</b>	<b>24,671,490</b>	<b>0</b>	<b>353,235,547</b>	<b>846,189,535</b>
Depreciation during the year	27,325,364	33,385,541	36,441,734	3,289,532	0	60,063,898	160,506,069
<b>Netbook amount</b>	<b>208,866,182</b>	<b>304,611,124</b>	<b>267,940,239</b>	<b>33,717,704</b>	<b>366,946,993</b>	<b>2,475,307,665</b>	<b>3,657,389,907</b>
<b><u>Year ended 30 June 2023</u></b>							
Cost	344,601,172	275,955,356	287,999,432	61,678,726	366,946,993	2,888,607,110	4,225,788,789
Additions	21,100,000	93,026,322	263,378,300	0	0	0	377,504,622
Additions non-monetary	0	0	0	0	0	0	0
<b>Total</b>	<b>365,701,172</b>	<b>368,981,678</b>	<b>551,377,732</b>	<b>61,678,726</b>	<b>366,946,993</b>	<b>2,888,607,110</b>	<b>4,603,293,411</b>
Accumulated depreciation	104,857,191	56,049,344	189,395,873	12,335,745	0	293,698,125	656,336,278
Adjustments	0	0	0	0	0	0	0
<b>Total</b>	<b>104,857,191</b>	<b>56,049,344</b>	<b>189,395,873</b>	<b>12,335,745</b>	<b>0</b>	<b>293,698,125</b>	<b>644,000,533</b>
Depreciation during the year	24,652,435	35,727,769	57,599,886	12,335,745	0	59,537,422	189,853,257
<b>Netbook amount</b>	<b>236,191,546</b>	<b>277,204,565</b>	<b>304,381,973</b>	<b>37,007,236</b>	<b>366,946,993</b>	<b>2,535,371,563</b>	<b>3,757,103,876</b>



**TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)**  
**ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL**  
**STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024**

**NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND DISCLOSURE**

**1. GENERAL INFORMATION**

**PLACE OF BUSINESS**

TANZANIA NURSING AND MIDWIFERY COUNCIL  
KAMBARAGE TOWER 5<sup>TH</sup> FLOOR  
BENJAMIN MKAPA ROAD  
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 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**

**LAWYERS,**  
ATTORNEY GENERAL  
THE ATTORNEY GENERAL CHAMBERS  
GOVERNMENT CITY- MTUMBA  
UTUMISHI AVENUE  
P.O.BOX 630  
**DODOMA - TANZANIA**

**TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)**  
**ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL**  
**STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024**

**NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024**

**AUDITORS:**

CONTROLLER AND AUDITOR GENERAL,  
 NATIONAL AUDIT OFFICE, AUDIT HOUSE, MAHAKAMA ROAD,  
 P.O. BOX 950,  
 41104 TAMBUKARELI,  
 DODOMA - TANZANIA.

**2. BASIS OF PREPARATION**

The Tanzania Nursing and Midwifery Council Financial Statements have been prepared in accordance with the Public Finance Act Cap 348 and other amendments of 2015 and Comply with the requirements of the International Public Sector Accounting Standards (IPSAS) Accrual Basis.

**3. AUTHORIZATION DATE**

The authorized date for issue of Financial Statements to the public is after receiving an opinion from the Controller and Auditor General and the report being tabled to the Parliament.

**4. REPORTING ENTITY AND SIGNIFICANT CONTROLLED ENTITY**

The Financial Statements are set to present the Tanzania Nursing and Midwifery Council (TNMC) as the reporting entity.

**5. CHANGE IN ACCOUNTING POLICY**

The introduction of IPSAS 41 substantially modifies IPSAS 29 by classifying financial assets and liabilities through a principles-based classification model, a forward-looking expected credit loss model.

**6. THE IMPACT OF CHANGE IN ACCOUNTING POLICY**

The impact of introducing IPSAS 41 is the emergence of Expected credit loss /gain in the Financial Statements by having different Cash and Cash Equivalent figures reported in the Statement of Financial Position and the Statement of Cash flows with Exposure at Default (EAD) (Balance) at the end of the financial year.

The Council operates with the following Banks with global ratings and Probability of Default (PD) as provided in the table below.

No.	Name of the Bank	Rating Agency	Score	Probability of Default (PD)
1	National Microfinance Bank	Moody's Investors Service	B1 Stable	2.16%
2	National Bank of Commerce		Baa3	0.4%
Description		Cash And Bank Balance	Surplus for the Year	Reason
Financial Year 2022/2023		1,331,181,591.00	1,124,598,033.00	

**TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)**  
**ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL**

**STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024**

**NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024**

No.	Name of the Bank	Rating Agency	Score	Probability of Default (PD)
	Charge During The Year	392,662.00	392,662.00	Change in Accounting Policy
	Restated Balance	1,330,788,929.00	1,124,205,371.00	Change in Accounting Policy

**7. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies adopted are consistent with those of the previous year in accordance with the IPSAS Accrual Basis as explained below: -

**7.1 Functional and presentation currency**

Items included in the financial statements of the Council are measured using the currency of the primary economic environment in which the Council operates (the functional currency). The financial statements are presented in Tanzanian Shillings (TZS), the Council's functional and presentation currency.

**7.2 Revenue Recognition**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Council, and revenue can be reliably measured. Revenue shall be measured at the fair value of the consideration received or receivable. The Council assesses its revenue arrangements against criteria to determine if it acts as principal or agent. The following specific recognition criteria must also be met before revenue is recognized:

**7.4 Revenue from non-exchange transaction**

**Grants from the Government and Donors**

Funds received and due from the government and donors are credited to the deferred account. When services are delivered and the conditions attached to the funds are met, the contribution is recognized as revenue in the statement of financial performance equivalent to the extent of the expenses incurred for the year. Where the contribution relates to capital expenditures, it is recognized as revenue in the Statement of financial performance on a straight-line basis over the estimated useful lives of the related assets. Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Council with no future related costs are recognized in the statement of financial performance in the period in which they become receivable. Non-exchange transactions are measured at fair values.

**TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)**  
**ANNUAL REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL**  
**STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024**

**NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024**

**Allocations from the Government**

These comprise of operational income (Other charges) of the Council, which is monthly cash allocations, or any other income received on special cases; Salaries and local development funds from the Government based on approved Budgets. The income is recognized when it is probable that the economic benefits will flow to the Council and the revenue can be measured reliably.

**7.5 Revenue from Exchange Transactions**

***Sale of goods***

Revenue from the sale of goods is recognized when significant risks and rewards have been transferred to the purchaser, loss of effective control by the seller, the amount of revenue can be reliably measured, it is likely that the economic benefits or service potential associated with the transaction will flow to the entity, and the costs incurred or to be incurred in respect of the transaction can be measured reliably

**Rental income**

Rental income arising from the hire of TNMC conference facilities and canteen is recognized when it is probable that the economic benefits will flow to the Council and revenue can be measured reliably in line with the customer's agreement.

**7.6 Expenses and Prepayments**

Expenses are decreases in economic benefit or service potential during the reporting period in the form of outflows or consumption of assets or incurrences of liabilities that result in a decrease in net assets/equity, other than those relating to distribution to owners. The Council expenses include employee benefits, traveling expenses, fuel and lubricants, depreciation, and amortization of intangible assets. Expenses are recognized in the period in which they are incurred.

Prepayments are amounts paid for in advance of goods or services being received in the future. Prepayments are recognized initially as assets and thereafter as assets or expenses after the fulfilment of agreed conditions.

**7.7 Cash and cash equivalents**

Cash and cash equivalents in the statement of financial position and statement of cash flows comprised the net cash at the Bank for non-tax receipts only.

**7.8 Property, plant, and equipment**

**Capitalization Threshold**

If an asset has a cost of TZS 100,000 and above the Council classifies it as property, plant and equipment unless otherwise it expenses in a particular financial year.

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**Measurements**

An item of property, plant and equipment is stated at cost, excluding the costs of day-to-day servicing, less accumulated depreciation, and impairment loss. Such cost includes the cost of any major repair and replacement parts.

**Depreciation**

The Council has adopted the straight-line method for depreciation of its assets on the basis that the service provided is consistent throughout and it results to constant depreciation charge over the useful life of the assets which is recognized in surplus or deficit of the statement of financial performance. However, the depreciations for the new acquired assets during the year are only charged after attaining a period of one year.

Description of Assets	Useful Life (Years)	Applicable Percentage in 2023/24
Buildings and Structures	50	2%
Plant and Machinery	15	10%
Motor vehicles	10	7%
Furniture and Fittings	10	7%
Computer and Equipment	08	10%

**Derecognition**

An item of property, plant and equipment is removed by the Council from the Financial statements when no future service potential is expected from its use.

**Capital work in progress**

Capital work in progress (CWIP) related to the construction of the new TNMC office building in Dodoma is included in property and equipment at cost based on the percentage completed at the statement of financial position date. The capital work in progress is transferred to the appropriate asset category and depreciated when the construction of the asset is completed and is available for its intended use. Capital Work in Progress is not depreciated until when it ready for use.

**7.9 Intangible Assets**

Intangible assets 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.

The useful lives of intangible assets are assessed to be finite. Intangible assets with a finite life are amortized over the useful economic life and assessed for impairment whenever there is an indication that the intangible assets may be impaired. However,

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internally generated Intangible assets were not recognized as an asset because all research and development costs were charged to expense when incurred.

The amortisation period and the amortisation methods 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 assets are accounted for by changing the amortisation period or method, as appropriate and treated as changes in accounting estimates.

The amortisation expense on intangible assets is recognised in the statement of financial performance. Gains or Losses arising from the de-recognition of intangible assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in Statement of Financial Performance when the asset is derecognised.

**Financial Assets Recognition**

The Council recognizes a financial asset in its statement of financial position when, and only when, the Council becomes a party to the contractual provisions of the instrument.

This is supported by historical analysis.

**CASH AND CASH EQUIVALENT**

	<b>2023/24</b>	<b>2022/23</b>
Cash at Bank and on hand	486,921,651	1,331,181,591
Expected Credit Loss:		
Opening	392,662	0
Charged during the year	382,739	392,662
Closing	775,401	392,662
Cash as per Statement of Net Asset	486,146,250	1,330,788,929

**Analysis of Cash and Cash Equivalent**

For the statement of cash flows, cash and cash equivalent comprises of the following balances with less than 12 months maturity from the date of acquisition

	<b>2023/24</b>	<b>2022/23</b>
Cash as per Statement of Financial Position	486,146,250	1,330,788,929
Expected Credit Loss	775,401	392,662
Gross Cash and Cash Equivalent	486,921,651	1,331,181,591

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Moreover, the Council operates with NMB and NBC Banks with current global ratings of B1 stable and Baa3 from Moody's Investors Services, which gives a Probability of Default (PD) of 2.16% and 0.4% respectively.

**Provisions**

Provisions are recognized when the Council has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation and the expense relating to any provision is presented in surplus/deficit net of any reimbursement.

**Related Party Transactions**

Related parties are those who have the ability, authority, and responsibility for planning, directing, and controlling the activities of (TNMC) or exercise significant influence in making financial and operating decisions. Parties are considered to be related if one party can control the other party or exercise substantial influence over the other party in making financial and operating decisions. They include relationships with subsidiaries, associates, joint ventures, and key Management personnel. For TNMC, key management includes; Members of the Council, Members of the Audit Committee, the Registrar, Directors; and Head of Units.

**Events after the 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 authorized for issue. There are two types of events after reporting date, which includes adjusting and non-adjusting items as per IPSAS 14 Events after reporting date. There were no material events to influence the financial statements under the reporting period.

**Taxpayers Funds**

These are monies invested by the Government to satisfy individual or collective needs or to create future benefits. They include all monies invested on capital expenditure from the Government of Tanzania before the financial year ended 30 June 2017 and they are derecognized when respective noncurrent assets are removed from the books of accounts.

**8. Significant Accounting Judgements, Estimates and Assumptions**

The preparation of the financial statements of every financial year requires the management to make judgments, estimates, and assumptions that affect the reported amounts of revenues, expenses, assets, and liabilities at the reporting date. However, uncertainty about these assumptions and estimates could result in outcomes that could

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require a material adjustment to the carrying amount of the assets or liabilities to be affected in the future.

**9. Future Changes in Accounting Policies**

No standards have been issued, and they are yet effective up to the date of issuance of the Council financial statements. The Council reasonably expects to have an impact on disclosures, financial position, or performance when applied soon. The Council assesses and intends to adopt these standards when they become effective.

**10. Restated Financial Statement for the year ended 30 June 2023**

The Council restated financial statements for the year ended 30 June 2023 for adjusting overstated accumulated surplus, surplus/deficit and cash and cash equivalent to reflect the reality of cash flows and performance in the respective year accordingly.

**REASONS FOR DEVIATION BETWEEN BUDGET AND ACTUAL AMOUNTS**

With reference to the statement of comparison between Budget and Actual for the year ended 30 June 2024. Here are the reasons for the deviation between the budget and the actual

	DEVIATION FROM BUDGET & ACTUAL (B-A)	VARIANCE	REASON FOR DEVIATION
<b>RECEIPTS</b>	<b>TZS</b>		
TAX REVENUE	1,570,699,420	100%	The difference in GFS code from Planrep system and MUSE
SUBVENTION FROM OTHER GOVERNMENT ENTITIES	(10,405,759)	1.04%	The addition of new staff who were not budgeted
REVENUE GRANT	(8,585,558)	100%	The difference in GFS code from Planrep system and MUSE
REVENUE FROM EXCHANGE TRANSACTION	2,114,571,173	81%	The difference in GFS code from Planrep system and MUSE
OTHER REVENUE	(1,114,843,367)	-100%	The difference in GFS code from Planrep system and MUSE
FEES FINE, PENALTIES AND FORFEITS	(833,650,000)	-100%	The difference in GFS code from Planrep system and MUSE
WAGES, SALARIES AND EMPLOYEE BENEFITS	213,600,697	12%	Insufficient funds
USE OF GOODS AND SERVICES	748,525,509	27%	Insufficient funds
SOCIAL BENEFITS	7,160,000	82%	Insufficient funds



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	DEVIATION FROM BUDGET & ACTUAL (B-A)	VARIANCE	REASON FOR DEVIATION
<b>RECEIPTS</b>	<b>TZS</b>		
OTHER TRANSFERS	0	0%	
OTHER EXPENSES	17,764,000	12%	Insufficient funds
MAINTENANCE EXPENSE	455,318,224	59%	Insufficient funds
PAYMENT FOR WIP	(510,651,908)	-100%	This was due to the fact the project for office building at Dodoma was not completed

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	2023/24	2022/23
	TZS	TZS
<b>17 - Revenue from Exchange Transactions</b>		
Revenue from Miscellaneous Fees- Exchange	468,581,907	466,354,724
	<b>468,581,907</b>	<b>466,354,724</b>
<b>19 - Fees, Fines, Penalties and Forfeits</b>		
Fines	400,000	100,000
Registration Fees	826,750,000	990,575,000
Revenue from Annual Fees	6,500,000	600,000
	<b>833,650,000</b>	<b>991,275,000</b>
<b>31 - Other Revenue</b>		
Application fee	2,700,000	850,000
Miscellaneous Revenue	294,383,960	291,959,406
Other licence Fees	817,759,407	2,352,773,000
	<b>1,114,843,367</b>	<b>2,645,582,406</b>
<b>32 - Subvention from other Government entities</b>		
Government Grant Personal Emolument	906,088,850	855,409,000
Subvention Other Charges	102,344,909	72,618,447
	<b>1,008,433,759</b>	<b>928,027,447</b>
<b>34 - Wages, Salaries and Employee Benefits</b>		
Casual Labour Expenses	140,000	0
Casual Labourers	0	1,650,000
Civil Servants	906,088,850	855,409,000
Court Attire Allowance	1,500,000	1,000,000
Electricity	0	15,318,009
Electricity Allowance	11,531,136	0
Extra-Duty	49,251,282	48,230,000
Facilitation Allowance Expenses -employee	3,620,000	12,940,000
Food and Refreshment	128,252,504	91,709,624
Furniture Expenses	0	42,000,000
Gratuities	3,060,000	6,000,000
Housing allowance Expenses	22,986,640	15,000,000
Invigilators Allowances	1,905,000	58,582,000
Leave Travel	9,698,600	9,260,534
Moving Expenses	0	2,141,000
Non-Civil Servant Contracts	82,714,855	65,690,300
Sitting Allowance	51,475,000	43,355,000
Special Allowance	167,730,000	159,125,000
Telephone Allowance	9,070,000	5,780,000
Uniform Allowance	4,800,000	5,400,000
	<b>1,453,823,866</b>	<b>1,438,590,467</b>

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	2023/24	2022/23
	TZS	TZS
<b>35 - Use of Goods and Service</b>		
Advertising and publication	0	9,234,000
Advertising and Publication - Communication & Information	5,510,000	9,101,000
Air Travel Tickets Training - Domestic	12,747,536	25,396,100
Air Travel Tickets Training - Foreign	7,500,000	5,465,880
Air Travel Tickets Travel - In-Country	10,815,200	0
Cleaning Supplies - Use of goods and Services	0	1,071,000
Communication Network Services	16,000,000	0
Computer Supplies and Accessories	5,520,000	250,000
Conference Facilities	51,939,400	63,811,840
Diesel	170,189,534	150,349,158
Electricity - Utilities Supplies and Services	0	17,578,545
Entertainment - Hospitality Supplies and Services	16,011,500	10,500,000
Food and Refreshments	19,690,000	120,949,748
Gifts and Prizes	10,000,000	1,150,000
Ground Transport (Bus, Train, Water)	0	4,614,000
Ground travel (bus, railway taxi, etc) Travel - In-country	27,709,125	27,317,200
Ground travel (bus, railway taxi, etc) Travel Out of the Country	8,727,000	0
Internet and Email connections	33,995,146	31,850,703
Mobile Charges	1,760,000	0
Office Consumables (papers, pencils, pens and stationaries)	116,008,232	90,131,020
Outsourcing Costs (includes cleaning and security services)	57,669,800	34,926,782
Packaging and Packing Materials	3,620,360	0
Per Diem - Domestic	1,001,811,796	996,758,307
Per Diem - Foreign	17,695,792	14,000,000
Posts and Telegraphs	9,345,900	4,269,663
Printing and Photocopy paper	15,568,340	0
Printing and Photocopying Costs	13,310,282	14,632,000
Printing Material	85,381,030	145,970,337
Purchased Electricity - TANESCO	29,949,384	0
Rent - Office Accommodation	142,602,403	151,268,583
Research and Dissertation Training - Domestic	4,600,000	3,200,000
Sewage Charges - Utilities Supplies and Services	4,500,000	1,390,000
Special Uniforms and Clothing	16,711,600	56,953,000
Subscription Fees	38,279,681	39,403,097
Telephone Charges (Land Lines)	1,200,000	1,050,000
Training Allowances	11,400,000	5,400,000
Training Materials	1,000,000	700,000
Tuition Fees Training - Domestic	22,255,000	15,020,000
Uniforms and Ceremonial Dresses	0	23,600,000
Visa Application Fees	359,000	0
Water Charges	3,896,582	10,152,581
	<b>1,995,279,623</b>	<b>2,087,464,545</b>

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	2023/24	2022/23
	TZS	TZS
<b>36 - Maintenance Expenses</b>		
Cement, Bricks and Building Materials	1,000,000	0
Computers, printers, scanners, and other computer-related equipment	6,573,700	1,672,000
Electrical and Other Cabling Materials - Buildings	508,000	1,492,868
Fire Protection Equipment	2,000,000	400,000
Mechanical, electrical, and electronic spare parts	1,568,161	300,000
Outsource maintenance contract services - Buildings	25,504,500	0
Outsource maintenance contract services - Machinery, Equipment and Plant	10,099,920	0
Outsource maintenance contract services - Office Equipment and Appliances	10,785,000	6,610,900
Outsource maintenance contract services - Vehicles and Transportation Equipment	0	29,374,021
Photocopiers	4,000,000	0
Plumbing Supplies and Fixtures	3,000,000	1,200,000
Small tools and implements - Buildings	0	195,500
Small tools and implements - Water and Electricity Installations	58,241,779	0
Tyres and Batteries	12,401,216	5,059,874
Water Pumps	0	2,000,000
	<b>135,682,276</b>	<b>48,305,163</b>
<b>52 - Other Expenses</b>		
Audit fees Expenses	20,000,000	20,000,000
Bank Charges and Commissions	0	70,000
Burial Expenses	1,130,000	2,320,000
consultancy fees	0	9,955,000
Director's Fee	87,730,000	67,000,000
Facilitation Fees	200,000	6,960,000
Insurance Expenses	7,755,113	7,755,113
Legal fees Expenses	1,408,000	2,000,000
Transportation Cost by Water	10,498,000	0
	<b>128,721,113</b>	<b>116,060,113</b>
<b>54 - Expected Credit Loss</b>		
Expected Credit Loss	382,739	392,662
	<b>382,739</b>	<b>392,662</b>
<b>56 - Social Benefits</b>		
Benefits for PLHA -Employee	1,200,000	0
Settlement of Medical Treatment Claims	300,000	2,400,000
	<b>1,500,000</b>	<b>2,400,000</b>
<b>60 - Other Transfers</b>		
Contribution to CF (15%)	15,000,000	15,000,000
	<b>15,000,000</b>	<b>15,000,000</b>
<b>62 - Cash and Cash Equivalents</b>		
BoT Ownsource Collection Account	412,438,817	1,286,609,900
Deposit Cash Account	2,058,546	7,950,508
Imprest Cash Account	1,053,740	3,000
Ownsource Collection Account - NBC	327,600	104,000

Controller and Auditor General

AR/CG/TNMC/2023/24

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	2023/24	2022/23
	TZS	TZS
Ownsource Collection Account - NMB	695,000	130,000
Ownsource Development Expenditure	18,889,032	9,354,585
Ownsource Recurrent Expenditure GF	19,610,644	7,155,787
Provision for ECL (Cash)	(775,401)	(392,662)
Recurrent Expenditure Cash Account	29,009,271	18,654,811
Unapplied Cash Account	2,839,000	1,219,000
	<b>486,146,250</b>	<b>1,330,788,929</b>
<b>67 - Receivables</b>		
Imprest Receivable - Staff	4,950,000	13,174,000
Receivable (GEPG)	25,900,000	44,300,000
	<b>30,850,000</b>	<b>57,474,000</b>
<b>69 - Prepayments</b>		
Prepayment Consumables	4,879,178	8,595,586
	<b>4,879,178</b>	<b>8,595,586</b>
<b>94 - Deposits</b>		
Deposit General	2,058,546	6,870,000
Unapplied Deposit Account Addition	2,839,000	1,219,000
	<b>4,897,546</b>	<b>8,089,000</b>

  
**Chief Executive Officer**

25/03/2025  
**Date**

Mfumo wa Uhasibu Serikalini (MUSE)

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**37. Cash Flow Reconciliation**

**RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT) FOR THE PERIOD ENDED 30th JUNE, 2024**

	2024	2023
	TZS	TZS
<b>Surplus/ Deficit for the Period</b>	<u>(474,354,652)</u>	<u>1,124,205,371</u>
<b>Add/ (Less) Non Cash Item</b>		
Amortazation of Intangible Assets	8,968,000	8,968,000
Depreciation of Property, Plant and Equipment	160,506,069	189,853,257
Expected Credit Loss Impairment	382,739	392,662
<b>Add/ (Less) Change in Working Capital</b>		
Deferred Income	8,585,558	18,684,811
Other Receipt	(3,191,454)	2,265,325
Payables and Accruals	(4,052,600)	(13,468,418)
Prepayments	3,716,408	(6,350,715)
Receivables	26,624,000	5,764,600
<b>Net Cash Flow from Operating Activities</b>	<u>(272,815,932)</u>	<u>1,330,314,893</u>

**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)	3,725,310,524	0.00	571,444,008	4,296,754,532
ACTUAL AMOUNT (IN CASH FLOW)	3,725,310,524	0.00	571,444,008	4,296,754,532
BASIS DIFFERENCES	0	0	0	0
ENTITY DIFFERENCES	0	0	0	0

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**38. Payable Statement**

**89 - Payables and Accruals**

Descriptions	Opening	Paid	Rejected	Addition	Balance
Advance for Work in Progress	0	0	0	0	0
Advance Utility	0	0	0	0	0
Staff Claims	0	0	0	0	0
Supplies of goods and services	4,052,600	4,052,600	0	0	0
Withholding tax	0	0	0	0	0
<b>TOTAL</b>	<b>4,052,600</b>	<b>4,052,600</b>	<b>0</b>	<b>0</b>	<b>0</b>

**93- Deferred Income**

Deferred Subvention Revenue	0	0	0	0	0	0
Recurrent Deferred Income	18,684,811	1,117,651,384	1,109,065,826	0	0	27,270,369
<b>TOTAL</b>	<b>18,684,811</b>	<b>1,117,651,384</b>	<b>1,109,065,826</b>	<b>0</b>	<b>0</b>	<b>27,270,369</b>

Mfumo wa Ulipaji Serikalini [MUSE]

Controller and Auditor General

AR/CG/TNMC/2023/24

**TANZANIA NURSING AND MIDWIFERY COUNCIL (TNMC)**  
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**82 - Work in Progress**

	<b>Cost/Revaluation</b>		
	<b>Opening 01 July 2023</b>	<b>Addition</b>	<b>Balance as at 30 June, 2024</b>
Buildings other than dwellings - WIP	150,586,350	510,651,908	661,238,258
<b>TOTAL</b>	<b>150,586,350</b>	<b>510,651,908</b>	<b>661,238,258</b>

Mfumo wa Ulipaji Serikalini [MUSE]



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**Note-78 Intangible Asset**

**Year ended 30 June 2023**

Cost	44,840,000
Additions	-
	44,840,000
Amortisation (Accumulated)	26,904,000
Amortisation during the year	-
<b>Netbook amount</b>	<b>17,936,000</b>

**Year ended 30 June 2024**

Cost	44,840,000
Additions	-
Total	44,840,000
Amortisation (Accumulated)	26,904,000
Amortisation during the year	8,968,000
<b>Netbook amount</b>	<b>8,968,000</b>

*Amama*

**Chief Executive Officer**

*25/03/2025*

**Date**

Mfumo wa Ulipaji Serikalini [MUSE]