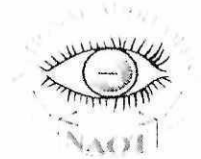


THE UNITED REPUBLIC OF TANZANIA  
NATIONAL AUDIT OFFICE



REPORT OF THE CONTROLLER AND AUDITOR GENERAL

TANZANIA NATIONAL BUSINESS COUNCIL (TNBC)

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE  
FINANCIAL STATEMENTS AND COMPLIANCE AUDIT FOR THE FINANCIAL  
YEAR ENDED 30 JUNE 2022

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Controller and Auditor General,  
National Audit Office,  
Audit House,  
4 Ukaguzi Road,  
P.O. Box 950,  
41101 Tambukareli,  
Dodoma, Tanzania.  
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Website: [www.nao.go.tz](http://www.nao.go.tz)

March 2023

AR/PA/TNBC/2021/22

## 1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

### 1.2.1 Compliance with the Public Procurement Laws

**Subject matter: Compliance audit on procurement of works, goods and services**

I performed a compliance audit on procurement of works, goods and services in the Tanzania National Business Council for the financial year 2021/22 as per the Public Procurement Laws in Tanzania.

#### **Conclusion**

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

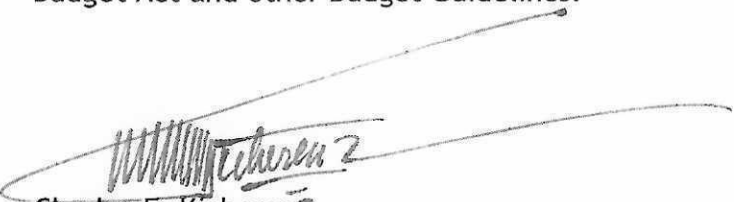
### 1.2.2 Compliance with the Budget Act and other Budget Guidelines

**Subject matter: Budget formulation and execution**

I performed a compliance audit on budget formulation and execution in the Tanzania National Business Council for the financial year 2021/22 as per the Budget Act and other Budget Guidelines.

#### **Conclusion**

Based on the audit work performed, I state that Budget formulation and execution of Tanzania National Business 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 2023.



## TANZANIA NATIONAL BUSINESS COUNCIL

### 2.8.4 Executive Committee Meetings

During the year 2021/22, three meetings were conducted; one normal Executive Committee meeting and two meetings of Finance and Administration Sub-Committee and Operation Sub-Committee were held to address among other issues agenda for the 13<sup>th</sup> TNBC meeting held on 7 June 2022. Similarly, the Executive Committee approved Public Private Dialogue Institutional Framework in Tanzania (PPDIF, 2020) and Strategic Plan 2021/22 - 2025/26 to guide TNBC operations. The implementation of the PPDIF is expected to significantly improve the integration and coordination of Public Private Dialogues in the Country and promote competitive business environment for inclusive and sustainable development.

### 2.8.5 Membership

The appointment of members in the Executive Committee is by virtue of their positions in the Government and Private sector associations. During the year under review, the Government changed structures and leadership in some Ministries which has resulted into changes of members of TNBC Executive Committee. The changes have brought in Dr. John Antony Jingu as a new member from Prime Minister's Office - Policy, Parliament and Coordination while merging investment to the Ministry of Industry and Trade reduced the number of Executive Committee members from 16 to 15. The following tables 1, 2 and 3 present members of the Executive Committee and its Sub Committees at the end of the year.

**NB:** The Government leadership change made in January 2023 has necessitated changes in the Executive Committee as follows:

- i. **Chairman:** The Executive Committee Ambassador Hussein A. Kattanga has been replaced by Dr. Moses Mpogole Kusiluka
- ii. **Members:** Emmanuel M. Tutuba has been replaced by new Permanent Secretary - Ministry of Finance and Planning Dr. Natu El-Maamry Mwamba while Godius Kahyarara has been replaced by Dr. Hashil T. Abdallah and Mululi Majula Mahendeka as a new Permanent Secretary - President's Office- State House.



**TANZANIA NATIONAL BUSINESS COUNCIL**

**Table 1: Members of the Executive Committee as at 30 June 2022**

S/N	Name	Position	Age	Date of appointment	Institution	Nationality	Titles
1	Hussein A. Kattanga	Chairman	53	2021	Public Sector	Tanzanian	Chief Secretary
2	Angelina Ngalula	Co-Chairperson	46	2016	Private Sector	Tanzanian	Chairperson - TPSF
3	John Antony Jingu	Member	49	2021	Public Sector	Tanzanian	Permanent Secretary - Prime Minister's Office - Policy Coordination
4	Godius Kahyarara	Member	56	2021	Public Sector	Tanzanian	Permanent Secretary - Ministry of Investment Industry and Trade
5	Riziki S. Shemdoe	Member	47	2016	Public Sector	Tanzanian	Permanent Secretary - President's Office POLAG
6	Evaristo Emmanuel Longopa	Member	42	2020	Public Sector	Tanzanian	Deputy Attorney General - Attorney General Office
7	Emmanuel M. Tutuba	Member	48	2021	Public Sector	Tanzanian	Permanent Secretary - Ministry of Finance and Planning
8	Moses M. Kusiluka	Member	48	2021	Public Sector	Tanzanian	Permanent Secretary - President's Office-State House
9	Paul Makanza	Member	54	2021	Private Sector	Tanzanian	Vice chairman- Tanzania Private Sector Foundation
10	Suzan Mashibe	Member	49	2019	Private Sector	Tanzanian	Board Director - Tanzania Private Sector Foundation
11	Abdulmajid Nsekela	Member	50	2021	Private Sector	Tanzanian	Board Director - Tanzania Private Sector Foundation
12	Paul Koyi	Member	60	2019	Private Sector	Tanzanian	Board Director - Tanzania Private Sector Foundation
13	Suzan Laiser	Member	63	2021	Private Sector	Tanzanian	Board Director - Tanzania Private Sector Foundation
14	Ngwisa W. Mpembe	Member	50	2021	Private Sector	Tanzanian	Board Director - Tanzania Private Sector Foundation
15	Jacqueline Mkindi	Member	46	2021	Private Sector	Tanzanian	Board Director - Tanzania Private Sector Foundation
16	Godwill G. Wanga	Secretary	58	2020	Secretariat	Tanzanian	Executive Secretary - TNBC

**TANZANIA NATIONAL BUSINESS COUNCIL**

**Table 2: Members of Operations Sub Committee as at 30 June 2022**

S/N	Name	Position	Age	Date of appointment	Institution	Nationality	Titles
1	Riziki S. Shemdoe	Chairman	47	2016	Public Sector	Tanzanian	Permanent Secretary - President's Office POLAG
2	John Antony Jingu	Member	49	2021	Public Sector	Tanzanian	Permanent Secretary - Prime Minister's Office - Policy Coordination
3	Evaristo Emmanuel Longopa	Member	42	2020	Public Sector	Tanzanian	Deputy Attorney General - Attorney General Office
4	Suzan Mashibe	Member	49	2019	Private Sector	Tanzanian	Board Director - Tanzania Private Sector Foundation
5	Paul Koyi	Member	60	2019	Private Sector	Tanzanian	Board Director - Tanzania Private Sector Foundation
6	Ngwisa W. Mpembe	Member	50	2021	Private Sector	Tanzanian	Board Director - Tanzania Private Sector Foundation

**Table 3: Members of Finance and Administration Sub Committee as at 30 June 2022**

S/N	Name	Position	Age	Date of appointment	Institution	Nationality	Titles
1	John Antony Jingu	Chairman	49	2021	Public Sector	Tanzanian	Permanent Secretary - Prime Minister's Office - Policy Coordination
2	Godius Kahyarara	Member	56	2021	Public Sector	Tanzanian	Permanent Secretary - Ministry of Investment Industry and Trade
3	Moses M. Kusituka	Member	48	2021	Public Sector	Tanzanian	Permanent Secretary - President's Office- State House
5	Paul Makanza	Member	54	2021	Public Sector	Tanzanian	Vice chairman- Tanzania Private Sector Foundation
6	Suzan Laiser	Member	63	2021	Private Sector	Tanzanian	Board member - TPSF Board Director - Tanzania Private Sector Foundation



## 2.9 CAPITAL STRUCTURE AND TREASURY POLICIES

The Presidential Circular stipulates that the business and affairs of the Council shall be financed on a cost-sharing basis between the Government and the private sector. However, due to the infancy of the private sector, the government has been fully financing the Council. TNBC treasury policies are guided by TNBC financial manual, government circulars, guidelines, and processes in ensuring that the Council has adequate resources to continue operations for the foreseeable future.

The capital structure of the Council for the year under review represents equity attributable to the government contribution/grants to TNBC totalled TZS 6,723,036,000 represented by the capital fund and short-term dues and liabilities.

### 2.9.1 Financial Performance

The total income of TZS 2,697 million (TZS 1,396 million in 2020/21) is made up of government revenue grant of TZS 2,681 million (TZS 1,254 million in 2020/21) and other income of TZS 15.9 million (TZS 141.9 million in 2020/21).

The government revenue grant increased by approximately 114 % from TZS 1,254 million in 2020/21 to TZS 2,681 million. The increased revenue signifies government commitment in improving business environment in Tanzania through Public Private Dialogues. This has improved TNBC's ability to meet its obligations in delivering its mandate and objectives.

The surplus during the year amounted to TZS 912 million compared to TZS 57 million registered in the prior year. The increase in surplus by TZS 855 million is mainly attributed to the funds released by the Government for the settlement of long outstanding dues amounting to TZS 846,314,795.

Table 4 below is a summarised presentation of the statement of financial performance to support the above descriptions.

**Table 4: Summarised statement of financial performance**

	2021/22	2020/21	Changes	
	TZS'000	TZS'000	TZS'000	%
Total income	2,696,980	1,396,299	1,300,681	93%
Total expenses	1,784,320	1,338,852	445,468	33%
Surplus	912,660	57,447	855,214	

### 2.9.2 Financial Position

The Total Assets of TNBC at the end of the year amounted to TZS 6,723 million (TZS 6,459 million in 2020/21), which is an increase of TZS 264 million or equivalent to 4%. The increase is mainly attributable to the acquisition of motor vehicles and computer during the year. The total assets amount is represented by the total liabilities of TZS 422 million (TZS 1,071 million in 2020/21) and reserves of TZS 6,300 million (TZS 5,388 million in 2020/21). The total liabilities of the Council are made up of current liabilities of TZS 325.8 million (TZS

**TANZANIA NATIONAL BUSINESS COUNCIL (TNBC)**

991 million in 2020/21) and non-current liabilities of TZS 97 million (TZS 80.5 million in 2020/21).

The current liabilities decreased by TZS 635 million equivalent to 67% from TZS 991 million to TZS 325.8 million, due to the settlement of long outstanding debts during the year. The non-current liabilities increased by TZS 16.5 million equivalent to 20% during the year. The increase is a net of amortization of deferred capital grants and the increase in non-current obligation of gratuity.

Reserves increased by TZS 912 million equivalent to 17% from TZS 5,387 million to TZS 6,300 million due to surplus registered during the year resulted from funds released to settle TNBC long outstanding debts.

Table 5 below is a summarised presentation of the statement of financial position to support the above descriptions.

**Table 5: Summarised statement of financial position**

	2021/22	2020/21	Changes	
	TZS'000	TZS'000	TZS'000	%
<b>Assets</b>				
Current Assets	68,112	18,179	49,933	275%
Non-Current Assets	6,654,926	6,441,071	213,855	3%
<b>Total assets</b>	<u>6,723,038</u>	<u>6,459,250</u>	<u>263,788</u>	<u>4%</u>
<b>Current liabilities</b>	325,836	991,212	(665,376)	-67%
Non-current liabilities	97,036	80,534	16,502	20%
<b>Total liabilities</b>	422,872	1,071,746	(648,874)	-61%
Reserves	6,300,166	5,387,504	912,662	17%
<b>Total equity and liabilities</b>	<u>6,723,038</u>	<u>6,459,250</u>	<u>263,788</u>	<u>4%</u>

### 2.9.3 Cash Flow

During the year, the cash generated from operating activities amounted to TZS 302 million (TZS 11 million in 2020/21) resulted as net of receipts of TZS 2,681 million (TZS 1,254 million in 2020/21) and payments of TZS 2,379 million (TZS 1,243 million in 202/21).

Out of the funds generated from operations, TZS 252 million (TZS 6 million in 2020/21) was used in investing activities for acquisition of motor vehicles and computers in 2021/22 and office equipment in 2020/21 respectively. Consequently, the net cash generated during the year amounted to TZS 49.9 million (TZS 4.5 million in 2020/21).

Table 6 below is a summarised presentation of the statement of cash flow to support the above descriptions.



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**Table 6: Summarised statement of cash flow**

	2021/22 TZS'000	2020/21 TZS'000
Cash flows from operating activities		
Receipts	2,681,082	1,254,321
Payments	(2,379,424)	(1,243,365)
	301,658	10,956
Net cash flows to investing activities	(251,726)	(6,424)
Net increase in cash and cash equivalent	49,932	4,532
Cash and cash equivalent at the beginning of the year	18,180	13,647
Cash and cash equivalent at the end of the year	68,112	18,180

## 2.10 KEY PERFORMANCE INDICATORS

TNBC Strategic plan 2021/22 - 2025/26 identifies objectives, strategies, targets and key performance indicators. The key performance indicators for each strategic objective are tabulated below:

**Table 7: Key Performance Indicators**

S/N	Objectives	Key performance indicators
A	Health services improved and HIV/AIDS infections reduced	Prevalence of NCDs to TNBC staff
		HIV & AIDS incidence rate to TNBC staff
		Perception of SLWHA living with HIV and AIDS on quality of supportive services.
B	Effective implementation of National Ant-Corruption strategy enhanced and sustained	Perception level of stakeholders on TNBC service delivery and ethical behaviour
C	Fora for public-private dialogues with a view of reaching mutual consensus and understanding of strategic issues relating to the efficient management of development resources coordinated, facilitated and conducted	Percentage of stakeholders satisfied with TNBC PPDs and related services
D	Goals of economic growth with social equity and even development promoted	Development level of Tanzania economy in regional and international ranking.
E	Developments in external and domestic business environment and their challenges regularly reviewed and course of action proposed	Level of key stakeholders' perception on TNBC capacity to execute its mandate and roles in resolving business challenges.
F	Views on prevailing operating and regulatory environment exchanged and ways to facilitate improved public service delivery and make civil Service business friendly proposed	Level of key stakeholders' perception on TNBC capability to execute its mandate and roles on improving public and civil service in favour of conducive business environment.
G	The policy environment to enhance attractiveness of Tanzania products in the world market reviewed and changes proposed	Level of key stakeholders' perception on TNBC capability to execute its mandate and roles on improving attractiveness of Tanzania products in world market.
H	Recommendations on formulation of coordinated policies and legislation on social and economic matters through government	Level of stakeholders' perception on TNBC mandate and roles on promotion of coordinated and harmonized policies and



**TANZANIA NATIONAL BUSINESS COUNCIL (TNBC)**

S/N	Objectives	Key performance indicators
	to parliament or other appropriate bodies issued	legislation on social and economic matters through the Government, Parliament and other relevant bodies.
I	Human resource development and organizational management enhanced	Level of satisfaction of clients with TNBC services delivery. Staff turnover rate Level of stakeholders' satisfaction with TNBC services delivery
J	Communication and stakeholders engagement improved	Perception level of stakeholders' engagement with TNBC

The implementation of the SP 2021/22-2025/26 is executed through Annual Plan and Budget. The implementation performance of TNBC's SP will be evaluated in line with the KPIs after two and a half years of its implementation. However, the detailed review of the implementation of the annual plan and budget is given under item 2.12 herein below.

### 2.11 PREJUDICIAL ISSUES

There has been no legal action taken against TNBC or its management during the year the year under review.

### 2.12 OVERVIEW STATEMENT OF SERVICE PERFORMANCE/IMPLEMENTATION INFORMATION DURING THE YEAR

During the year 2021/22, TNBC continued in pursuing its mandate by effectively conducting closer and regular consultation/dialogues between Government and private sector on issues concerning business environment and economic development of the country. Specifically, the public private dialogues focused on realising consensus resolutions toward promoting better environment for businesses, investments and economic growth. In the year under review, TNBC implemented the following activities:

#### 2.12.1 TNBC Meeting

During the year under review, the 13<sup>th</sup> TNBC meeting was facilitated and conducted successfully. The meeting was chaired by Her Excellency Samia Suluhu Hassan, The President of The United Republic of Tanzania with the presence of high Government Officials including Prime Minister, Ministers, Permanent Secretaries and private sector representatives. Main highlights of the 13<sup>th</sup> TNBC meeting include the resolve to fast-track implementation of reforms that promotes business, investments and the economy through timely implementation of blueprint for regulatory reforms to improve the business environment. Also, it was resolved that TNBC Tourism Working Group should embark on preparation of recommendations for tourism sector post COVID-19 development. Furthermore, there was a consensus on the need for improving government revenue and expenditure framework to widening tax base and improvement of the tax systems and administration.

### 3.0 STATEMENT OF EXECUTIVE COMMITTEE RESPONSIBILITY

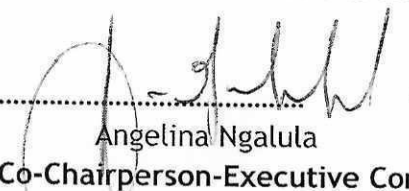
It is the responsibility of the Executive Committee to prepare financial statements that gives a true and fair view of the financial position and state of affairs of Tanzania National Business Council operations at the end of every financial year. It is also the responsibility of the Executive Committee to ensure that the Council maintains proper accounting records that disclose, with reasonable accuracy, the financial position of the Council.

The Executive Committee also is responsible for the safeguarding of the assets of the Council and taking reasonable steps in the prevention and detection of fraud, error, and other irregularities. Therefore, the Executive Committee hereby confirms that suitable policies have been used and applied consistently and reasonable and prudent judgments and estimates have been made in the preparation of the Council's Financial Statements for the year ended 30 June 2022.

The Executive Committee further confirms that applicable accounting standards have been followed and that the financial statements have been prepared on a going-concern basis. The Executive Committee has a reasonable expectation that Tanzania National Business Council has adequate resources to continue in operation for the foreseeable future.

The Executive Committee also accepts responsibility for the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

  
.....  
Muluhi Majula Mahendeka  
Member of Executive Committee

  
.....  
Angelina Ngalula  
Co-Chairperson-Executive Committee

06/03/2023  
.....  
Date



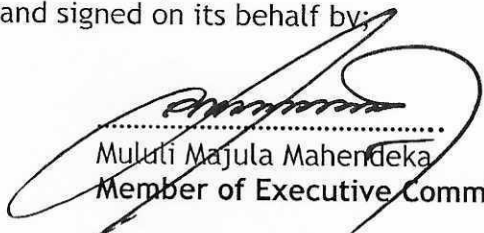
TANZANIA NATIONAL BUSINESS COUNCIL (TNBC)

FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	Notes	30-Jun-22 TZS'000	30-Jun-21 TZS'000
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalent	5	68,112	18,179
		<u>68,112</u>	<u>18,179</u>
<b>Non-Current Assets</b>			
Property plant and equipment	6	6,654,926	6,441,071
		<u>6,654,926</u>	<u>6,441,071</u>
<b>Total assets</b>		<u><u>6,723,038</u></u>	<u><u>6,459,250</u></u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Accounts payables	7	325,836	991,212
		<u>325,836</u>	<u>991,212</u>
<b>Non-current liabilities</b>			
Gratuity	8	78,300	45,900
Deferred capital grant	9	18,736	34,634
		<u>97,036</u>	<u>80,534</u>
<b>Total liabilities</b>		<u><u>422,872</u></u>	<u><u>1,071,746</u></u>
<b>Reserves</b>			
Capital fund	10	6,402,000	6,402,000
Accumulated deficit		<u>(101,834)</u>	<u>(1,014,496)</u>
		<u>6,300,166</u>	<u>5,387,504</u>
<b>Total equity and liabilities</b>		<u><u>6,723,038</u></u>	<u><u>6,459,250</u></u>

Notes form part of the financial statements which were approved by the Executive Committee and signed on its behalf by;

  
 .....  
 Mululi Majula Mahendeke  
 Member of Executive Committee

  
 .....  
 Dr. Godwill Wanga  
 Executive Secretary

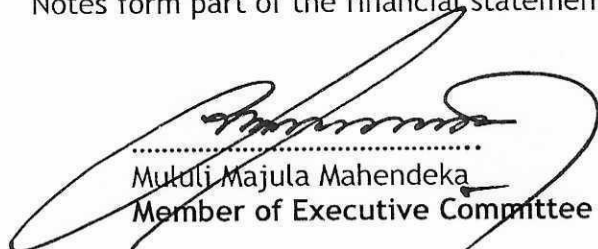
06/03/2023  
 .....  
 Date


TANZANIA NATIONAL BUSINESS COUNCIL (TNBC)

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022

	Notes	2021/22 TZS'000	2020/21 TZS'000
Government revenue grant	11	2,681,082	1,254,321
Other income	12	15,898	141,978
<b>Total income</b>		<b>2,696,980</b>	<b>1,396,299</b>
<b>Expenses</b>			
Operating expenses	13	216,411	56,525
Administrative expenses	14	192,093	143,274
Staff salaries and benefits	15	1,315,858	1,103,255
Executive committee	16	6,402	1,480
Audit fee		14,000	14,000
Depreciation	17	37,872	19,125
Financial costs	18	1,682	1,193
<b>Total expenses</b>		<b>1,784,318</b>	<b>1,338,852</b>
<b>Surplus</b>		<b>912,662</b>	<b>57,447</b>

Notes form part of the financial statements.

  
 .....  
 Muldi Majula Mahendeka  
 Member of Executive Committee

  
 .....  
 Dr. Godwill Wanga  
 Executive Secretary

06/03/2023  
 .....  
 Date



TANZANIA NATIONAL BUSINESS COUNCIL (TNBC)

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2022

	Capital Fund TZS 000	Accumulated deficit TZS 000	Total TZS 000
Balance at 1 July 2020	6,402,000	(1,071,943)	5,330,057
Surplus for the year	-	57,447	57,447
Balance at 30 June 2021	6,402,000	(1,014,496)	5,387,504
Balance at 1 July 2021	6,402,000	(1,014,496)	5,387,504
Surplus for the year	-	912,662	912,662
Balance at 30 June 2022	6,402,000	(101,834)	6,300,166

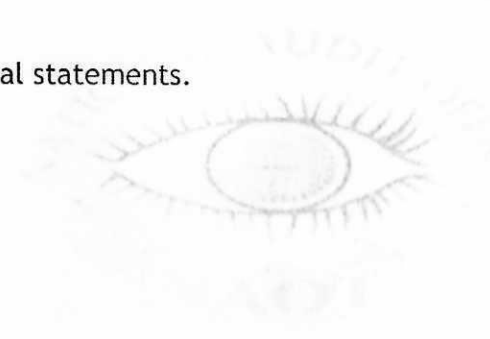
Notes form part of the financial statements

**TANZANIA NATIONAL BUSINESS COUNCIL (TNBC)**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2022**

	Notes	2021/22 TZS 000	2020/21 TZS 000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Grants	11	2,681,082	1,254,321
<b>Payments</b>			
Employees costs	19.1	(1,912,368)	(1,033,383)
Other costs	19.2	(467,054)	(209,982)
Net cash flows from operating activities	19.3	<u>301,660</u>	<u>10,956</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchases of property, plant and equipment	6	<u>(251,727)</u>	<u>(6,424)</u>
Net cash flows used in investing activities		<u>(251,727)</u>	<u>(6,424)</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
		-	-
Net increase in cash and cash equivalent		49,933	4,532
Cash and cash equivalent at the beginning of the year		<u>18,179</u>	<u>13,647</u>
Cash and cash equivalent at the end of the year	5	<u><u>68,112</u></u>	<u><u>18,179</u></u>

Notes form part of the financial statements.





TANZANIA NATIONAL BUSINESS COUNCIL (TNBC)

STATEMENTS OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2022

	Approved budget TZS 000	Final budget TZS 000	Actual amount TZS 000	Variances TZS 000	%	Remarks
Revenue						
Government transfers	1,916,476	1,916,476	2,681,082	764,606	40	(1)
Total receipts	1,916,476	1,916,476	2,681,082	764,606	40	
Payments						
Operating expenses	219,035	219,035	216,411	2,624	1	
Administrative expenses	240,000	240,000	228,561	11,439	5	
Staff salaries	781,079	781,079	714,840	66,239	8	
Staff benefits	314,862	314,862	1,197,528	(882,666)	(280)	(1)
Acquisition of property, plant & equipment	338,000	338,000	251,726	86,274	26	(2)
Executive Committee	7,000	7,000	6,402	598	9	
Audit expenses	15,000	15,000	14,000	1,000	7	
Financial costs	1,500	1,500	1,682	(182)	(12)	
Surplus	1,916,476	1,916,476	2,631,150	(714,674)		
	-	-	49,932	49,932		

There is no column for original budget since it is the same as final budget. The statement is prepared on Cash basis.

Funds received to settle outstanding dues for staff and suppliers that were not budgeted.

Assets were acquired at a lesser amount than budgeted, due changes of the motor vehicle model to match with the available funds.

These form part of the financial statements.