

ewura CCC
Consumer Consultative Council



Annual Report

**For the Financial Year
Ending 30th June 2022**

ANNUAL REPORT

FOR THE FINANCIAL YEAR ENDING
30th JUNE, 2022

March, 2023



Ewura Consumer Consultative Council
PSSSF Kambarage Tower
Jakaya CCM Road
P. O. Box 772, Dodoma, Tanzania
Telephone: +255 262 960 099
E-mail: info@ewuraccc.go.tz
Website: www.ewuraccc.go.tz


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List of Acronyms and Abbreviations

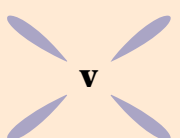
CAG	Controller and Auditor General
CRC	Consumer Representative Council
CS	Communication Strategy
COMA	Customer cum Office Management Assistant
CCC	Consumer Consultative Council
EWURA	Energy and Water Utilities Regulatory Authority
EWURA CCC	Energy and Water Utilities Regulatory Authority Consumer Consultative Council
ES	Executive Secretary
FY	Financial Year
HQ	Head Quarters
ITV	Independent Television
LPG	Liquefied Petroleum Gas
ME	Ministry of Energy
MoW	Ministry of Water
MS-TCDC	MS Training Centre for Development Cooperation
NIP	National Institute of Productivity
NGO	Non-Governmental Organization
NIP	National Institute for Productivity
OPRAS	Open Performance Review and Appraisal System
RCC	Regional Consumer Committee
REA	Rural Electrification Agency
RCC	Regional Consumers Committee
SP	Strategic Plan
TBC	Tanzania Broadcasting Corporation
TCF	Tanzania Consumer Forum
TCRA	Tanzania Communication Regulatory Authority
UWASA	Urban Water Supply and Sanitation Authority
VEOs	Village Executive Officers
WCRD	World Consumer Rights Day
WEOs	Ward Executive Officers

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Letter of Transmittal

The Board Chairman,
EWURA Board of Directors,
P. O. Box 772,
Dodoma.

Dear Sir,

RE: EWURA CCC ANNUAL REPORT FOR FINANCIAL YEAR 2021/22

On behalf of EWURA Consumer Consultative Council (EWURA CCC), I am greatly honoured to submit to you this annual report together with audited financial accounts for the financial year 2021/22, this, pursuant to Section 33 (5) of the Energy and Water Utilities Regulatory Authority Act, Cap 414.

The report presents an overview of the Council's plans, performance, achievements accomplished, and challenges encountered for the FY ending 30th June 2022. It also presents plans for the way forward for the coming year 2022/2023.

We are looking forward to your exemplary guidance in the FY 2022/23 and beyond.

Yours Sincerely,



Eng. David P. Ngula,
(Chairman)

cc: Director General – EWURA



Chairman's Statement

The EWURA CCC annual report and audited financial accounts for the FY 2021/22 were prepared pursuant to Section 33 (5) of the Energy and Water Utilities Regulatory Authority (EWURA) Act, Cap. 414. The report summarizes the Council's performance, achievements and challenges in the period under review.

It is worthwhile noting that the Council's establishment is hinged upon protecting and safeguarding the interests of consumers of EWURA-regulated goods and services. EWURA CCC has been diligent in its work to attain that goal by prudently executing crafted activities. This report is, therefore, a presentation of plans, achievements, hurdles encountered, and the way forward.

Consequently, the Council strove to promote and safeguard consumer interests by way of pushing for improved service delivery, while at the same time protecting stakeholders from unfair business dealings by some unscrupulous service providers. To achieve this, the Council implemented awareness campaigns, represented consumers in mediations, cases, and public hearings, provided technical advice to the Regulator on a number of issues related to tariff review applications and other regulatory tools, engaged service providers, and conducted inspections to verify the extent to which service providers complied with the EWURA set service standard and cap prices, among other activities.

I, therefore humbly extend my heartfelt appreciation to Her Excellency President Samia Suluhu Hassan, as well as to the Ministers responsible for Energy and Water for their continued support and guidance to the Council.

My sincere gratitudes go to the Chairman, Board Members, Members of the Management Team and all Workers of EWURA for the very professional and amicable support and guidance rendered to the Council.

I also take this opportunity to thank all stakeholders for the various roles they have been playing toward the success of the Council. Without their relentless support, EWURA CCC would not have been where it is today.

Lastly, I thank all fellow Council Members, the Management Team and the Secretariat, Regional Consumer Committees (RCCs), and all members of staff for their efforts and fortitude that enabled the Council to attain the reported progress.

Eng. David Ngula
Chairman - EWURA Consumer Consultative Council.
March 2023

Statement from the Executive Secretary



As detailed in the report, the Council has performed incredibly well because the period under review was marred by several challenges especially the prevalence of the COVID-19 pandemic.

In making the inroads highlighted in the report, the Council executed over 44 planned activities that were complemented by six regulars. All the activities were centred on the Council's Six (6) main objectives stipulated in the strategic plan, namely: Networking and Visibility enhanced; Institutional and financial capacity developed; Consumer empowerment enhanced; Affordability, accessibility, quality, and reliability of services enhanced; Interventions against HIV/AIDS, corruption and other cross-cutting issues enhanced, and the enabling legislation/legal framework improved.

In the period under review, the Council embarked on consumer empowerment to equip them with knowledge and the ability to defend themselves when they are in the marketplace. Raising consumers' awareness is therefore the cornerstone of consumer empowerment as attested to by an adage that, "knowledge conquers fear." It is against this background that the Council's focus on awareness in the period was incredibly high.

Thus, the Council implemented a record of 1,032 awareness programmes in the FY 2021/22, as compared to 402 in the previous year, marking an increase of 157%. The number of stakeholders reached by the awareness programmes skyrocketed to 209,698 from 100,137 recorded in FY 2020/21. This is an increase of 109.4%.

The Council also receives and resolves consumer complaints. During the period under review, about 5,714 complaints were received and resolved, compared with 1,667 received in the previous financial year.

The Council made 1,635 visits to engage and forge partnership with various stakeholders. In the previous financial year, visits made were 762. Furthermore, 2,417 visitors were received in various Council offices across the country compared with 2,152 in the previous period. The Council tracks the visitors it receives because that is a measure of visibility and its usefulness in the eyes of its varied stakeholders.

In increasing its visibility further and reaching out to many stakeholders, the Council participated in exhibitions such as the 2021 Dar es Salaam International Trade Fair, World Consumer Rights Day (WCRD), Women's Day commemorations, and many others. These events provided the Council with a platform to engage with important stakeholders face to face on consumer education, receiving and resolving complaints among other things.

The Council also took part in mediations and case hearings. Although the mediations and case hearings are done by EWURA, many of the cases originate from the Council and are forwarded to EWURA after initial efforts to reconcile the parties have failed.

Despite the mentioned successes, the period was not without challenges. Lack of sufficient funds was the biggest setback encountered. Worse still, approved budget funds were not disbursed on time.

In mitigating the challenge, the Council had to formulate and implement appropriate plans to cope with the situation. The Council, for example, identified, prioritized and implemented more non-funded awareness programmes than the funded ones. Likewise, the Council embarked on a resource mobilization strategy in an effort to obtain additional financial resources to help bridge the financing gap.

The achievements recorded in the period under review did not come on a silver platter, but rather, a result of dedication and hard work from Council members, the Management team, RCCs, EWURA, Service Providers, and the Government. May I take this opportunity to express my sincere gratitude to all those whose valuable contributions have enabled the Council to make inroads into fulfilling its legal mandate.



Eng. Goodluck E. Mmari,
Executive Secretary - EWURA Consumer Consultative Council.
March 2023

Executive Summary

This report covers a period from the 1st of July 2021 to the 30th of June 2022. It is made up of three (3) sections; the introductory part, the activities implemented, and the conclusion. EWURA CCC activities are guided by Six (6) major objectives derived from the 5 years Strategic Plan 2018 – 2023. The objectives are Networking and visibility enhanced; Institutional and financial capacity developed; Consumer empowerment enhanced; Affordability, Accessibility, Quality, and Reliability of Services enhanced; Interventions against HIV/AIDS Implemented; Prevention and Fight against corruption Enhanced; and The enabling legislation/Legal Framework Improved.

Consequently, over 44 planned activities and six (6) regulars were implemented in the period under preview.

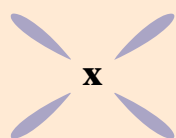
The Council recorded impressive results in most of the 44 activities and six (6) regulars implemented during the FY 2021/22 compared with 38 implemented in the previous year. The number of stakeholders reached by massive awareness programmes shot up from 100,137 during the FY 2020/21 to 209,698 this year. Visitors are an important benchmark in determining the Council's visibility and popularity amongst its stakeholders/customers and it reflects on the notion that the number of stakeholders who called at its various offices across the country increased in the period. The Council recorded 2,417 visitors in the FY 2021/22 as compared to 2,152 in the previous year, marking an increase of 12.3%. This is a testimony that more stakeholders are increasingly becoming aware of the existence and importance of the Council and its activities hence the visits.

On consumer representation, the Council took part in 104 mediations compared to 59 done in the previous year. The Council participated in 13 case hearings which increased from 07 conducted in the previous. Although the mediations and case hearings are normally organized by EWURA, a good number of disputes involved are initiated by the Council and are referred to EWURA after initial efforts to resolve them fail. The Council went on to participate in 38 awards-giving sessions after their disputes have been resolved. The Council made 1,635 visits to various stakeholders as well. This year's visits to stakeholders were more than double the number of visits made during the previous year, which were 762. The enormous increase is evidence that the Council intensified its efforts towards resolving consumer grievances, cementing a good working environment with stakeholders, and following up on complaints lodged.

During the period, the Council intensified its outreach programmes by participating in various exhibitions. They included Women's Day Celebrations, whereby a total of 3,343 stakeholders were reached, and the 45th DITF held in Dar es Salaam where 1,439 visitors showed up and registered their names at the Council's pavilion. Others included World Consumer Rights Day (WCRD), The East Africa Trade Fair, World Corporative Day, and Tulia Festival Traditional Dances, to mention a few. The Council took advantage of the exhibitions to educate visitors, receive enquiries and resolve complaints or forward them to responsible authorities for appropriate action.

Although the Council's performance was impressive in the reporting period, the journey to success had hurdles. Some of the challenges faced during this year included failure to implement some activities due to financial constraints, the prevalence of the COVID-19 pandemic, delays by some water utilities in settling consumer complaints, poor response by consumers to file complaints to service providers, and lack of working tools for outdoors awareness programs, among others.

To mitigate the setbacks, the Council put in place a number of plans. The strategies included finding alternative ways to carry out Council activities in the prevalence of the COVID-19 pandemic, implementation of more non-funded awareness programs, engaging service providers to among other things, discuss and agree on the importance of timely resolving consumer complaints, and the Council providing working tools for outdoor activities.



Part I

About EWURA CCC

I. INTRODUCTION

The Council produced this annual report to put forth plans, activities implemented, challenges encountered, and a way forward in the period covering the financial year 2021/22.

The Council implemented over 44 main activities that were complemented by six (6) regulars derived from six (6) major objectives outlined in the Council's 5-year strategic plan. The Council embarked on consumer awareness programmes, represented consumers on various platforms, and participated in numerous exhibitions such as World Consumer Rights Day (WCRD) and many others. The Council also strengthened its institutional capacity through activities such as training and operationalizing five (5) new regional offices.

The report also points out challenges encountered by the Council such as financial constraints as well as a way forward.

II. OBJECTIVES

The EWURA CCC's operations and activities are guided by Six (06) Major objectives derived from its 5-year Strategic Plan. Other documents which also guide the Council activities include, Communication Strategy, RCC Awareness-raising guidelines, Human Resources Manual as well as Financial Manual. The main objectives are summarized as:-

1. Networking and visibility enhanced
2. Institutional and financial capacity developed
3. Consumer empowerment enhanced
4. Affordability, accessibility, quality, and reliability of services improved
5. Interventions against HIV/AIDS, corruption, and other cross-cutting issues enhanced
6. The enabling legislation/legal framework improved

III. STATEMENTS OF PURPOSE

The statements of purpose entail vision, mission, and core values:

Vision, Mission, and Core Values

Vision:

To be an effective and well-recognized champion organization that promotes and advocates for the interests of consumers of regulated water and energy services.

Mission:

To promote and advocate for the rights and interests of consumers of regulated energy and water services through public awareness, networking, lobbying, education, and capacity building.

Core Values:

In discharging their activities, Council Members and the Secretariat are guided by the following core values:

- Integrity
- Accountability
- Professionalism
- Teamwork
- Transparency
- Volunteering spirit
- Gender balance

IV. Council Members

The Council is made up of eight (8) members, seven (7) of whom (including the Chairman) are appointed by the Minister responsible for EWURA matters, based on their professional competence in various disciplines of the regulated industry. The Executive Secretary (ES) is an Ex-Officio member of the Council responsible for day to day running of its affairs. The ES is the Chief Executive Officer and Secretary to the Council and is appointed by the Council. A list of current members is appended here below:-



Eng. David E.P. Ngula
Chairman



Mrs. Anna M. Mungai
Vice Chairman



Mr. George Nguruse
Member



Mrs. Hawa Ng' humbi
Member



Eng. Baruary E.A.T. Luhanga
Member



Eng. Pius Mabuba
Member



Prof. Epaphra K. Mushi
Member



Eng. Goodluck E. Mmari
Executive Secretary

V. MANAGEMENT TEAM (SECRETARIAT)

The EWURA CCC Management or Secretariat team is an engine of the Council responsible for day to day running of its affairs. The team is composed of four staff members under the leadership of the Executive Secretary, who oversees the operations of the Council. This FY, the team was made up of staff from Advocacy, Finance, and Human Resources units. During the same period, the Management continued with its responsibility of overseeing the implementation of the Council's plans and programmes, and provided performance reports that were presented during Council meetings.

The following were the members of the management team:-



Eng. Goodluck Mmari
Executive Secretary



Ms. Stella Lupimo
Advocacy Officer



CPA Erasto Kishe
Accountant



Ms. Mwanahawa Said
Ag. Administrative &
Human Resource Officer

Section One

1.0 EWURA CCC Overview

Pursuant to section 30(4) of the Energy and Water Utilities Regulatory Authority Act, Cap 414, the main objective of establishing the Council is to protect and safeguard the interests of consumers of EWURA-regulated goods and services. Section 31(1) of the Act, enlists functions of the Council as:-

- i. Represent the interests of consumers by making submissions to, providing views and information to, and consulting with the Authority, Minister, and sector Ministers;
- ii. Receive and disseminate information and views on matters of interest to consumers of regulated goods and services;
- iii. Establish local, regional, and sector consumer committees and consult with them, and
- iv. Consult with the industry, Government, and other consumer groups on matters of interest to consumers of regulated goods and services.

The consumers referred to in this sub-section include the following:-

- i. Low-income, rural, and disadvantaged persons and groups;
- ii. All domestic users of EWURA-regulated goods and services;
- iii. Industrial and business users; and
- iv. Government and community-based organizations.

1.1 Governance

The eight (8) members mentioned above form the governing body of the Council under the Chairman. The tenure of members is staggered in 3 to 4

years. The Executive Secretary is the Chief Executive Officer and an ex-officio member of the Council responsible for the day-to-day operations, including heading the Secretariat/Management team. He is, also the secretary to the Council.

1.2 Organizational Framework and Service Locations

The Council's HQ is in Dodoma on the 10th Floor of the PSSSF Building located on Jakaya Kikwete Avenue.

To facilitate the smooth operation of the Council, there is a network of Regional Consumer Committees (RCCs) in 30 regions in Mainland Tanzania. Being a commercial city, Dar es Salaam is a special zone subdivided into five (5) regions, namely; Temeke, Kinondoni, Ilala, Ubungu, and Kigamboni. The Council has 21 regional offices as shown below:

Table 1: EWURA CCC Regional Offices

Dodoma	Mtwara
Ilala	Rukwa
Kagera	Tanga
Iringa,	Ruvuma
Kigoma	Singida
Kilimanjaro	Coast Region
Mara	Tabora
Manyara	Arusha
Mbeya	Geita
Mwanza	Shinyanga
Morogoro	

Section Two

2.0 General Performance

The Council's performance in the FY 2021/22 was quite good despite the persistence of hurdles in the period e.g. the aftermath effects of the COVID-19 pandemic. Major activities performed increased to 44 from 38 in the previous year. Table 2 below, highlights major activities implemented by the Council in the period:-

Table 2: Activities Implemented in FY 2021/22

S/N	ACTIVITY	S/N	ACTIVITY
1.	Reviewed, scheduled, and monitored RCC activities including funded awareness programs		Meeting
2.	Convened Statutory /Technical Meetings	13.	Recruited new staff members
3.	Participated in exhibitions and the 2021 WCRD Commemorations	14.	Capacity building to staff, as per the approved Council training plan
4.	Implemented awareness & sensitization programmes	15.	Undertook quick surveys on LPG, petroleum
5.	Reviewed Council's financial manual (2019)	16.	Conducted Staff annual meeting
6.	Attended EWURA-organised mediation and case hearing meetings	17.	Conducted visits to stakeholders
7.	Operationalised EWURA CCC regional offices	18.	Funded club-related activities
8.	Attended EWURA organized Award Giving Meetings	19.	Participated in various exhibitions
9.	Networked with stakeholders	20.	Printed and distributed publicity materials
10.	Received and assisted aggrieved consumers to lodge complaints	21.	Attended professional seminars
11.	Prepared quarterly performance reports	22.	Engaged the Media
12.	Prepared and scheduled Annual	23.	Participated in TFC-related activities
		24.	Procured working tools and facilities
		25.	Prepared action plans
		26.	Participated in 2022 International Women's Day celebrations
		27.	Participated in the 45th Dar es Salaam Trade Fair
		28.	Prepared Annual budget for FY 2022/23

S/N	ACTIVITY	S/N	ACTIVITY
29.	Represented consumers in public hearing meetings	36.	Preparation of financial reports
30.	Participated in 2021 Nanenane Exhibitions	37.	Strengthened website and social media platforms
31.	Received visitors and enquiries	38.	Participated in 2021 Maji Week exhibitions
32.	Undertook surveys on water scarcity in Dar es Salaam	39.	Strengthened resource mobilisation strategy
33.	Prepared, produced, and circulated Mtumiaji Newsletters	40.	Worked on CAG recommendations
34.	Engaged service providers and followed up on complaints	41.	Conducted Councillors' familiarisation visits
35.	Conducted exhibitions and public education in public marketplaces and bus stands	42.	Assisted aggrieved consumers to lodge complaints
		43.	Trained councillors on resource mobilization.
		44.	Hosted external Auditors

2.1 DETAILS OF KEY ACTIVITIES PERFORMED

About 44 activities and six (6) regulars were executed during the FY 2021/22. The implemented activities are highlighted in this section: -

2.1.1 Preparation of Annual Action Plan, Monthly Activity Plans, Quarterly Action Plan, and Monitoring Implementation - July 2021 to June 2022.

Failure to plan is planning to fail, therefore, planning is a vital component of EWU-RA CCC's undertakings. Planning has been the Council's secret to success, and the FY 2021/22 was no exception. While guided by Strategic Plan objectives, the Council prepared an annual action plan to curb and eliminate impulsive decisions, among other reasons. Quarterly action plans are then prepared based on the annual action plan. The quarterly action plans are downscaled to monthly activity plans. The Council's planning process was inclusive/participative and left no staff member behind. The monthly activity plans were then forwarded to RCCs and COMAs for execution.

2.1.2 Media Engagement

Media engagement was vital in enhancing the Council's advocacy and outreach programmes. The nature of the media to defeat the constraints of time and distance in sending messages played a crucial role in the Council's activities as stakeholder engagement was eased. The increased media engagement saw the Council more than doubling the number of stakeholders reached, the number of visits to its offices and complaints handled, and many other areas.



In conducting awareness and public education programmes, the Council used various mediums of communication such as mass media. The mass media were of paramount importance to the Council as they facilitated reaching out to a huge and diverse audience at a time. The Council engaged both print and electronic media. The media have a magic bullet effect on audiences, hence helping the Council to easily change the lives of various stakeholders through awareness campaigns and other media-related programmes.

During the period under review, the Council engaged five mainstream newspapers namely, *the Daily News*, *The Citizen*, *Mwananchi*, *Habari Leo*, and *Nipashe*. The FY 2021/22 saw the Council having a record media engagement drive, whereby a total of 84 media houses and four (4) blogs were engaged as compared to 50 in the previous year.

Community and mainstream television and radio stations, mainly in form of live programmes were extensively used. The programmes covered such activities as consumer education, awareness, and many other related topics. In addition to the conventional media, the Council engaged blogs and other social media platforms. This move helped in reaching out to a wider audience. Table 3 below shows the media platforms engaged:-

Table 3: Media Outlets engaged by the Council

S/N	Newspapers	S/N	Radio Stations	S/N	Radio Stations
1	Daily News	1	TBC Radio	38	Ndingala FM (Rukwa)
2	Habari Leo	2	Zoe FM (Morogoro)	39	Top radio (Morogoro)
3	Mwananchi	3	Radio ukweli (Morogoro)	40	Radio mbiu (Kagera)
4	The Citizen	4	Radio Mbiu (Kagera)	41	Storm FM (Geita)
5	Nipashe	5	Radio Kwizera (Geita)	42	Media jamii (Geita)
		6	MUST FM (Mbeya)	43	Moshi FM (Mbeya)
		7	Radio Free Africa (RFA)	44	Fountain radio (K'manjaro)
		8	Standard Radio (Singida)	45	Chemchem radio (Rukwa)
		9	Ushindi FM (Kilimanjaro)	46	Kili FM (Kilimanjaro)
		10	Pride FM (Mtwara),	47	Ndingala FM (Rukwa)
		11	Vision radio (Kagera)	48	Karagwe FM (Karagwe)
		12	VOS (Rukwa)	49	Sunrise Radio (Arusha)
		13	Uyui FM (Tabora)	50	Maarifa radio (Rukwa)
		14	Zoe FM (Morogoro),	51	Mpanda FM (Katavi)
		15	Planet FM (Mtwara)	52	Radio Furaha (Iringa)
		16	Maarifa FM (Tanga)	53	Media jamii FM (Mtwara)
		17	Uhai FM (Tabora)	54	Metro FM (Mwanza)
		18	CG FM (Tabora)	55	KICORA FM (Kigoma)
		19	Storm FM (Geita)	56	Nyemo FM (Dodoma)
		20	Radio Maria (Singida)	57	Radio Faraja (Shinyanga)
		21	Radio Mbiu (Kagera)	58	Top radio (Morogoro)
		22	Dodoma FM	59	Radio Mbiu (Kagera)
		23	Rubondo FM (Geita)	60	HRM radio (Mtwara)
		24	Storm FM (Geita)	61	Bomba FM (Mbeya)
		25	Safina FM Radio (Arusha)	62	Ndingala FM (Rukwa)
		26	Passion Radio (Mwanza)	63	Radio Faraja (Shinyanga)
		27	Ukweli FM (Morogoro)	64	Nuru FM (Iringa)
		28	Bomba Radio (Mbeya)	65	Furaha FM (Iringa)
		29	Bariadi FM (Simiyu)	66	-Radio Bariadi (Simiyu)
		30	Shinaz FM (Kagera)	67	Hope Channel (Pwani)
		31	Mashujaa Radio (Lindi)		
		32	Kicheko FM(Kilimanjaro)		
		33	Manyara FM (Manyara)		
		34	Maisha FM (Kigoma)		
		35	Ahmadia FM (Mtwara)		
		36	Dizzim FM (Morogoro)		
		37	H FM (Mtwara)		
S/N	TV Stations			S/N	Blogs
1	Star TV			1	Misalaba blog
2	Azam TV			2	Habari motomoto blog
3	Global TV			3	Geita Press Blog
4	TBC1			4	Dar24 Media
5	ITV				
6	Michuzi TV				
7	Mtwara TV				
8	Tanga TV				
9	AYO TV				
10	Ezra Online TV				
11	Fahara online TV				
12	Kitenge TV				
13	Thinker TV online				

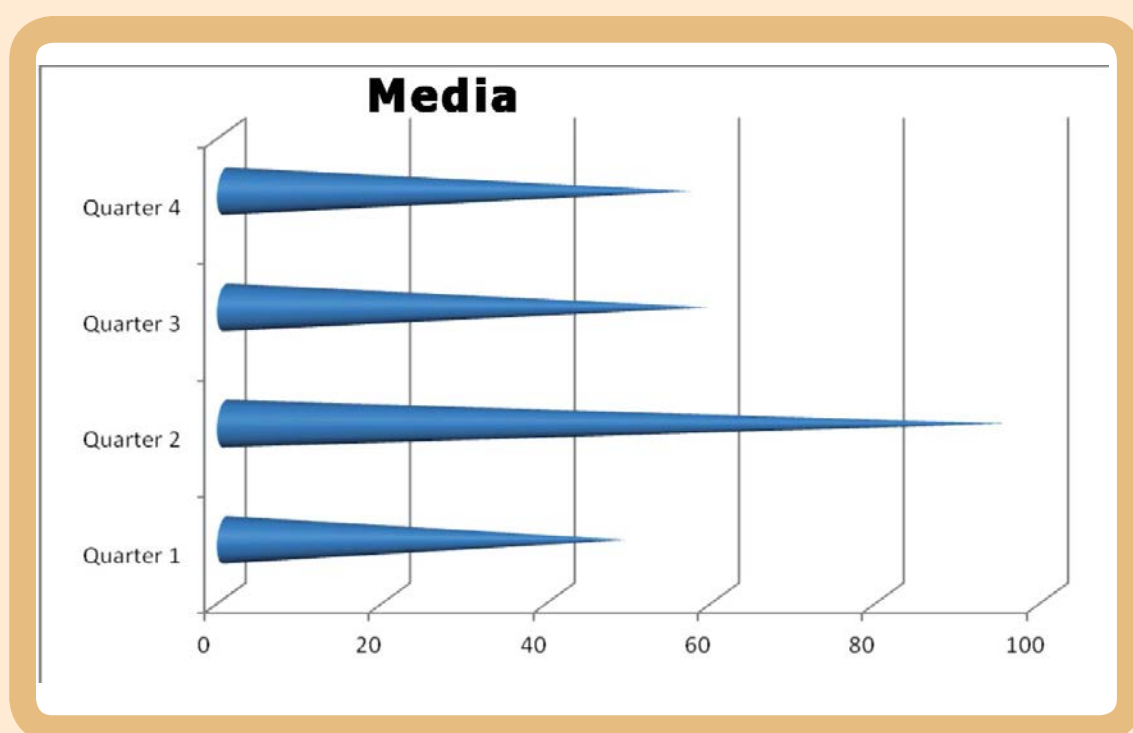


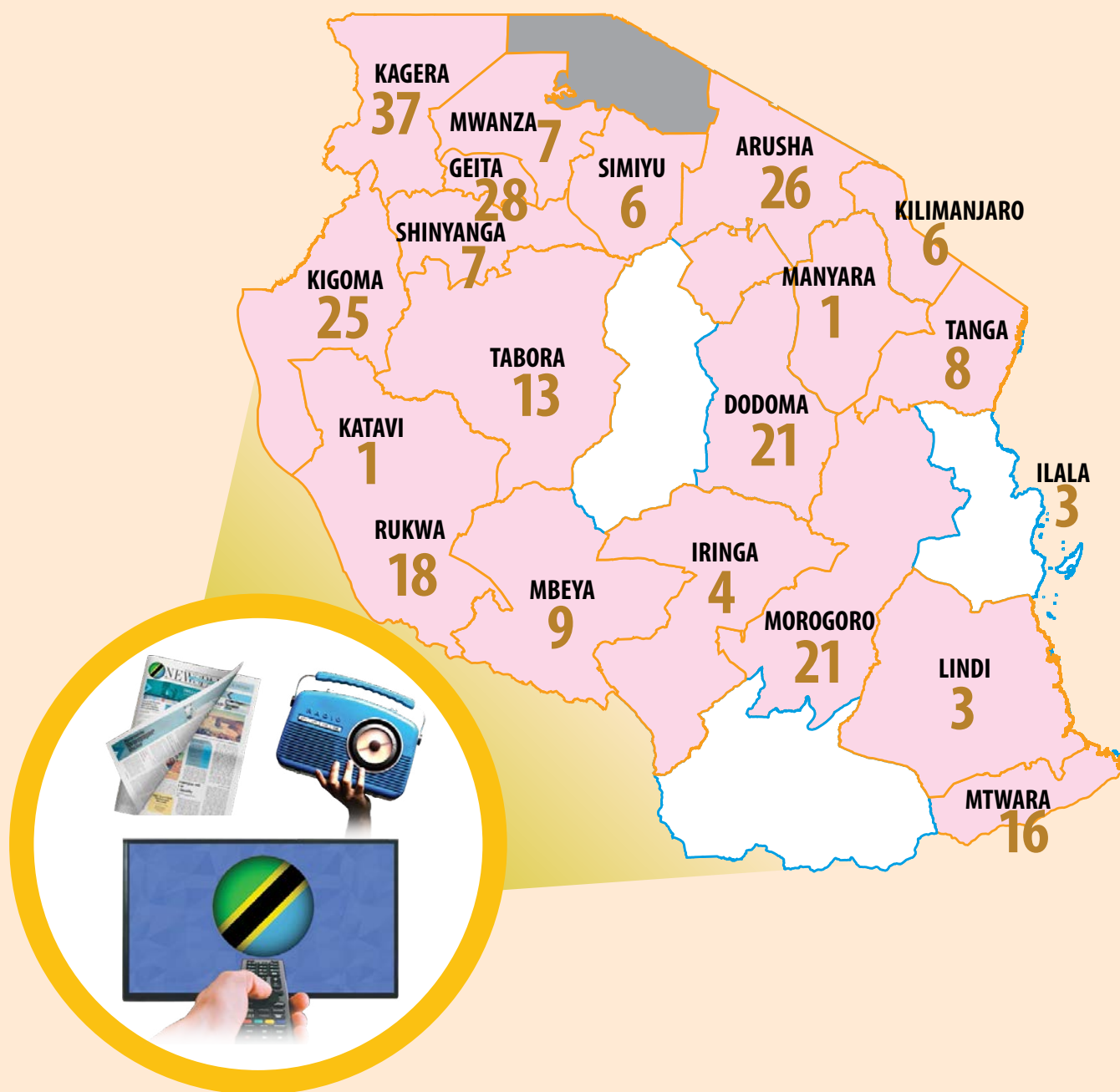
2.1.3 Engagement in Social Media

Apart from the national television engagement drive, the Council engaged online television channels including Global TV, Michuzi TV, and Ayo TV. In this digital age, online platforms play a pivotal role as they provide an easy and convenient means of relaying information. The Council prepared three (3) fifteen-minute television programmes that were broadcast through ITV and TBC television channels. The programmes were aired during the DITF exhibitions to help reach out to a broader audience.

As a result, the media was engaged 260 times, as compared to 111 in the FY 2020/21, which is a 134% increase compared to the previous year. The increase suggests that the Council has regained momentum after the devastating COVID 19 pandemic. Of the 260 times media engagements, 49 were done in the first quarter, 95 in the second, 59 in the third, and 57 in the fourth. This is illustrated in Figure 1 below;

Figure 1: Frequency of media engagement in FY 2021/22





2.1.4 Strengthening of social media platforms

To reach out to many people and maintain visibility, the Council engaged its social media platforms extensively in the reporting period. A number of posts were made on the Council's social media accounts, especially on Twitter, and Instagram pages.

2.1.5 Publication of Mtumiaji Newsletter

The Council produced the 5th and 6th editions of Mtumiaji Newsletter. The newsletters were printed and distributed to Council's stakeholders.

2.1.6 Distribution of publicity materials

Publicity materials were printed and distributed to RCCs and clubs for use in consumer education and awareness creation. The materials were important not only in awareness creation but in raising the Council's visibility.

2.1.7 Media tour

The Council made tours to various media houses including ITV, Radio Maria, and Dar 24 Media to maintain dialogue and explore areas of collaboration with this important stakeholder.

209,698

stakeholders
reached in
awareness
programmes

5,714

complaints
were received
and resolved by
the Council

35

student clubs
visitations held

2.1.8 (i) Execution of Awareness Programmes

In collaboration with Regional Consumer Committees, the Council implemented a record of 1,032 awareness programmes, compared with 402 done in the previous year. Awareness campaigns form an integral part of the Council's activities because they provide an effective tool to consumers to defend themselves against abuse or any other form of mistreatment from service providers.

The successful implementation of the programmes enabled the Council to reach out to 209,698 stakeholders, compared to 100,137 reached in the FY 2020/21. The number of stakeholders reached surpassed the Council's target of 54,120 for the FY 2021/22. The increase in the number of programmes implemented and stakeholders reached bears testimony that the Council activities are rapidly expanding and that the Council had continued to recover from the effects of the COVID-19 pandemic in the previous FY.

The Council's performance in terms of awareness creation programs in the FY 2021/22 was impressive as summarized in the Table 5 below:-

Table 4: Number of Awareness Programmes Done and Stakeholders Reached

Quarter	Number of prog. per quarter	Stakeholders reached	Target Stakeholders
1	395	52,115	6,960
2	251	46,401	6,960
3	222	62,939	26,100
4	164	48,243	14,100
Total	1,032	209,698	54,120

104

EWURA
organized
mediations
attended

1,032

awareness programmes
implemented reaching

209,698

Stakeholders

2.1.8 (ii) Categories of Stakeholder Awareness Campaigns

The Council's awareness programmes targeted several stakeholders as per the Council's strategic plan and communication strategy. The stakeholders reached included vendors, students, teachers, business people, meetings, people living with HIV/AIDS, VICOBA members, disabled, religious leaders/followers, the general public, and local government leaders, to mention, but a few. The implementation was successful mainly because supervision and monitoring were strictly and carefully done.

2.1.9 Funding of Awareness Programmes

The awareness programmes implemented by the Council were both funded and self-initiated. Of the 1,032 programmes implemented, 994 were self-initiated, while 38 were fully funded. The Council had planned 120 funded programmes, but due to budget constraints, only 38 were implemented. The Council implemented only 32% of the planned funded programmes due to financial constraints.

Table 5: Implementation of Funded Awareness Programmes

Quarter	Planned Programmes	Programmes Implemented
1	30	10
2	30	10
3	30	18
4	30	00
Total	120	38

The Council could not implement some of the planned funded programmes due to financial constraints and the failure or late submission of funding proposals by RCCs.

2.1.10 Student Clubs Visitations

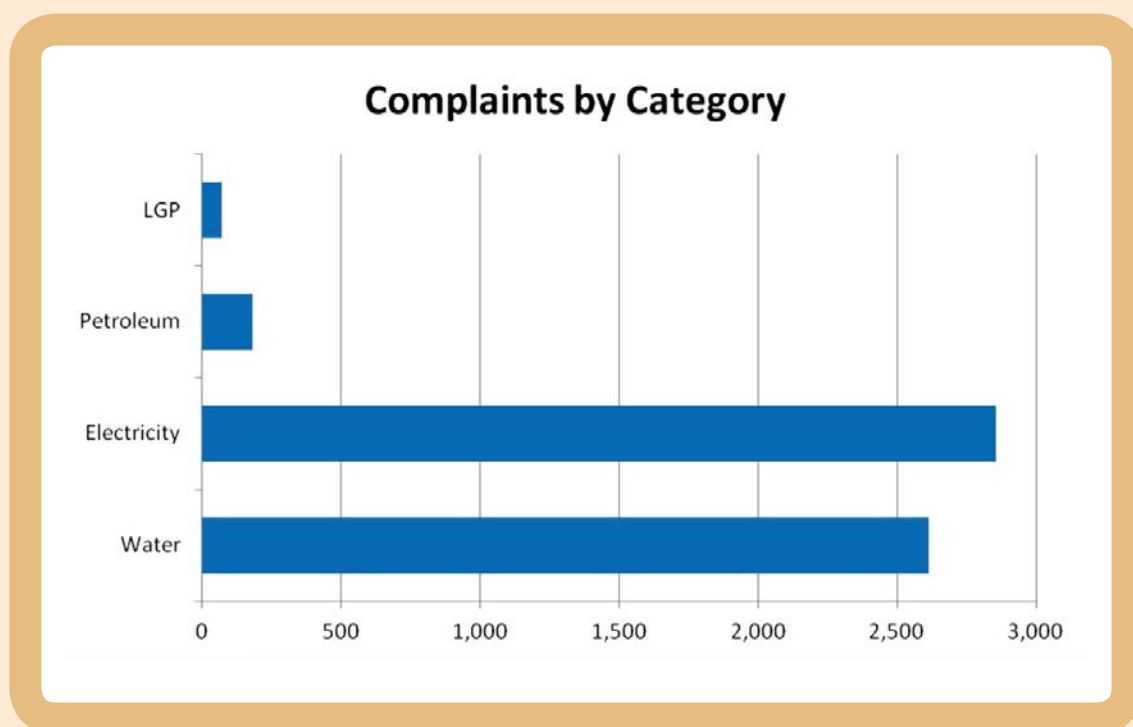
Student clubs' visitations are vital as they provide a platform for the Council to monitor, strengthen and support them. The Council made 35 visits during the FY 2021/22 compared to 27 recorded the previous year. Eleven (11) visits were made in the first quarter, eight (8) in the second quarter, while the third and fourth quarters had fourteen (14) and two (2) visits respectively. The visits were made in Morogoro, Tanga, Kagera, Lindi, Mara, Mtwara, and Kigoma.

2.1.11 Representing consumers of energy and water services

The Council has the mandate to protect and safeguard the interests of consumers through various interventions. In fulfilling the obligation, the Council assisted aggrieved consumers in lodging and resolving complaints. The Council contacted service providers with complaints that needed their intervention. Complex cases were referred to EWURA for their further action.

2.1.12 (i) Complaints

The number of complaints received by the Council during the FY under review ballooned up to 5,714 from 1,667 in the FY 2020/21. The complaints received emanated from the four EWURA-regulated sectors which are; water, electricity, natural gas, and petroleum. Electricity recorded 2,853 (50%) complaints, water services had 2,612 (45.7%) complaints while petroleum and LPG/natural gas recorded 179 (3.1%) and 70 (1.2%) respectively. Figure 3 below outlines the distribution of complaints by category:-

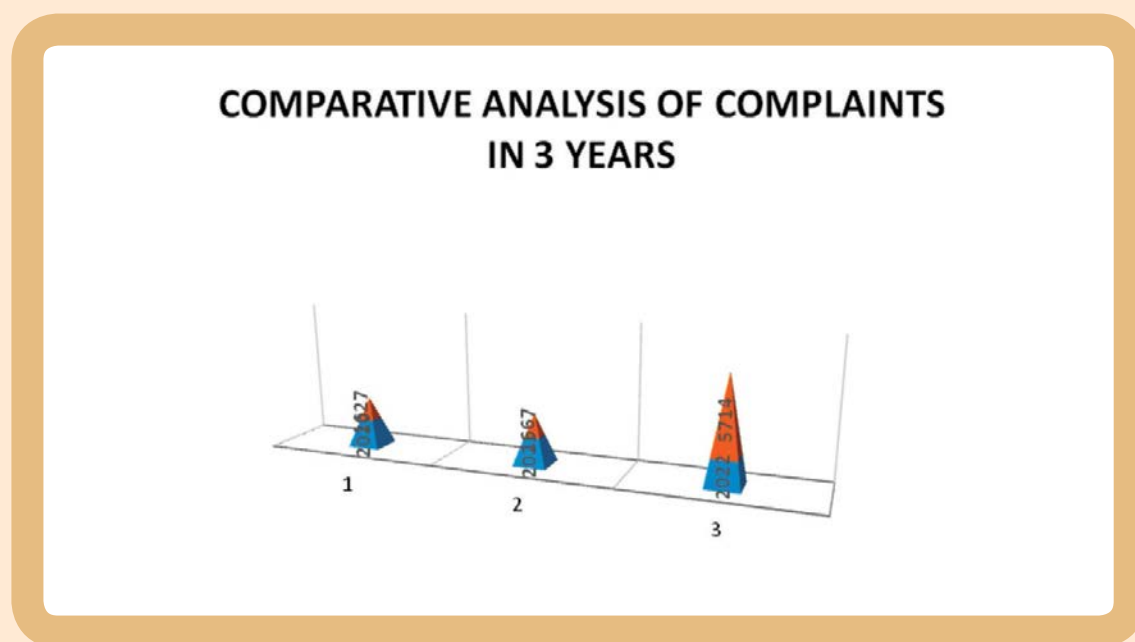
Figure 2: Distribution of Complaints of Regulated Services in FY 2021/22

2.1.12 (ii) Three-Year Comparative Analysis of Consumer Complaints

The three-year comparative analysis reveals that the number of complaints was low in the first two years, FY 2019/20 had 1,627 complaints and FY 2020/21 recorded 1,667 complaints. The low figures can be attributed to the effects of the COVID-19 pandemic as the majority of outreach programmes were not implemented as scheduled. The number of complaints, however, shot to the roof during the FY 2021/22 which recorded 5,714 complaints. The 4,047 increase in the number of complaints shows more outreach programmes are now conducted and that consumers are coming out of their shells to raise their voices. It is also an indication that the Council's activities are rapidly expanding.

Table 6: Three-year Comparative Analysis of Consumer Complaints

S/N	Services	Number of Complaints Registered				Remarks
		2019/20	2020/21	2021/22	Deviation	
1	Water	886	913	2,612	1,699	Increasing
2	Electricity	702	723	2,853	2,130	Increasing
3	Petroleum	30	21	179	158	Increasing
4	LPG	09	10	70	60	Increasing
	TOTAL	,627	1,667	5,714	4,047	

Figure 3: Comparative Analysis of Complaints in Three Years**2.1.12(iii) Key Observations**

Though the figures on the ground indicate that water has been topping the chart when it comes to the number of complaints, the FY under review shows that tables have turned as complaints on electricity-related issues topped the complaints list. The intensification of the rural electrification programme under REA can be attributed to the increased number of complaints in the area. The main areas of complaints by customers were: new connection delays, sagging wires, leaning poles, rotten poles, tariff change, blackouts, and poor customer care, to mention but a few. The major reason for the increase in the number of complaints about electricity can partly be attributed to the increased use of electricity by the general public due to the rural electrification drive.

The analysis also reveals that for the FY 2021/22, water was second in the number of complaints, while in the previous years, it had been leading. Water has been topping the analysis table because it's an essential commodity, that is key to the survival of humanity. Billing is the major source of complaints in the water sector. In areas where billing is done manually, complaints are many compared with those with billing software. Major areas of grievances in the water sector included water shortages, unclear water rationing schedules, high bills, leakages, defective meters, delayed new connections, and many others.

The trend also shows that complaints about petroleum and natural gas/LPG have been the lowest. LPG has been the lowest of all over the past three years, probably due to the limited number of users and care taken in handling the highly inflammable substance. Complaints were mainly on high prices of LPG (cooking gas) and lack of weighing scales. Petroleum complaints on the other end were about high prices and isolated cases of fuel adulteration.

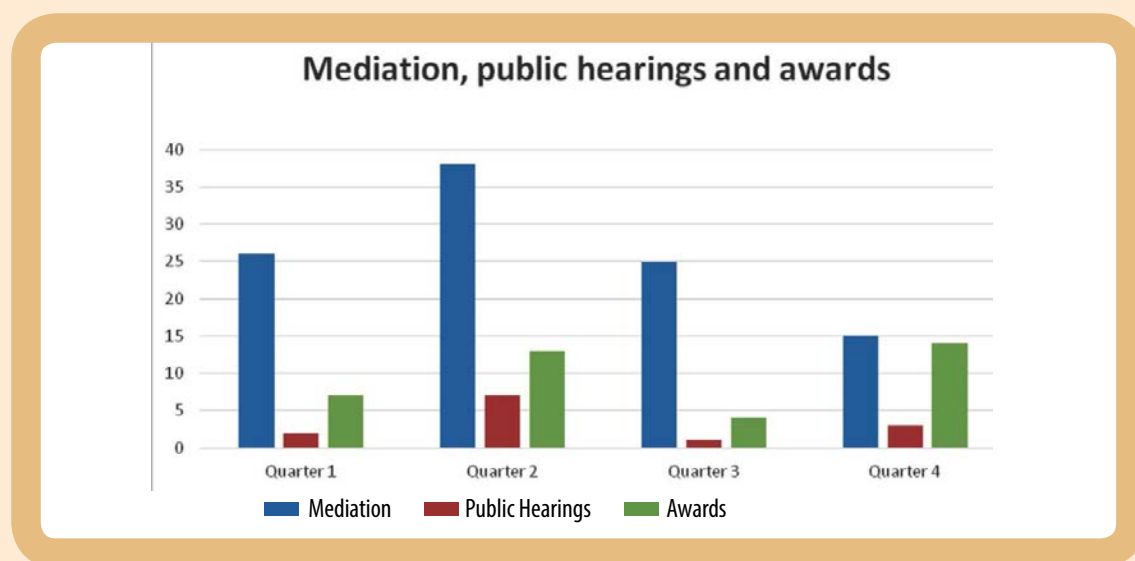
2.1.12 iv) Receiving and Assisting Aggrieved Consumers to Lodge Complaints

The Council assisted aggrieved consumers who approached its offices to lodge their complaints. The consumers were first enlightened on the importance of lodging complaints and were taken through the complaints lodging process. The Council distributed complaints forms to different stakeholders to ease the process.

2.1.13 Mediation, Public Hearing Meetings, and Award-Giving Sessions

In the FY 2021/22, the Council was invited to participate in 104, 13, and 38 EWURA-organized mediations, case hearings, and awards-giving sessions respectively. There have been a massive increases in the number of mediations from 59 in the FY 2020/21 to 104 in the year under review. Public hearing meetings doubled from seven (7) to 13, while the number of awards slightly increased from 30 in the previous year to 38 in the FY 2021/22. The increases may be attributed to the rapid expansion of the Council's activities, the easing of COVID-19 pandemic, and increased awareness amongst consumers.

Figure 4: Mediation, Public Hearing Meetings, and Award Giving Sessions per quarter



2.1.14(i) Participation in the EWURA organized Mediations

The number of regions where EWURA conducted mediations for which the Council was invited increased from 12 in the FY 2020/21 to 18 during this year. The Table 8 below highlights the regions where the Council was invited to attend the EWURA organized mediations and the number of mediations held:-

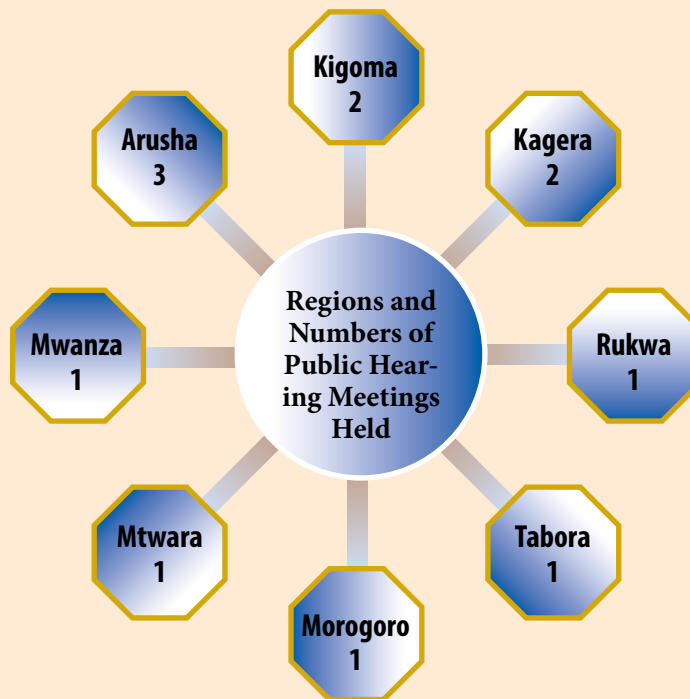
Table 7: Regions and Number of Mediations Held

S/N	Region	Numer of Mediation
1	Kilimanjaro	7
2	Kigoma	11
3	Tanga	18
4	Mtwara	3
5	Mara	2
6	Singida	14
7	Morogoro	18
8	Kagera	21
9	Rukwa	5
10	Arusha	7
11	Geita	2
12	Tabora	5
13	Iringa	1
14	Ubungu	4
15	Ruvuma	2
16	Manyara	3
17	Mbeya	2
18	Pwani	1

2.1.14(ii) Participation in the EWURA-organized Case Hearings

When complaints are lodged, EWURA engages all the parties concerned for recourse. On its part, the Council attempts to resolve complaints that are within its powers but refers the complex ones to service providers or EWURA for mediation or hearing. It is only when the mediation fails cases are scheduled for a hearing. Just like in a court of law, the details are examined and evidence is tendered before decisions are made. This year, the Council was part of 13 case hearings conducted by EWURA in eight (8) regions. Figure 5 below highlights the regions where the hearings were held and the number of hearings conducted:-

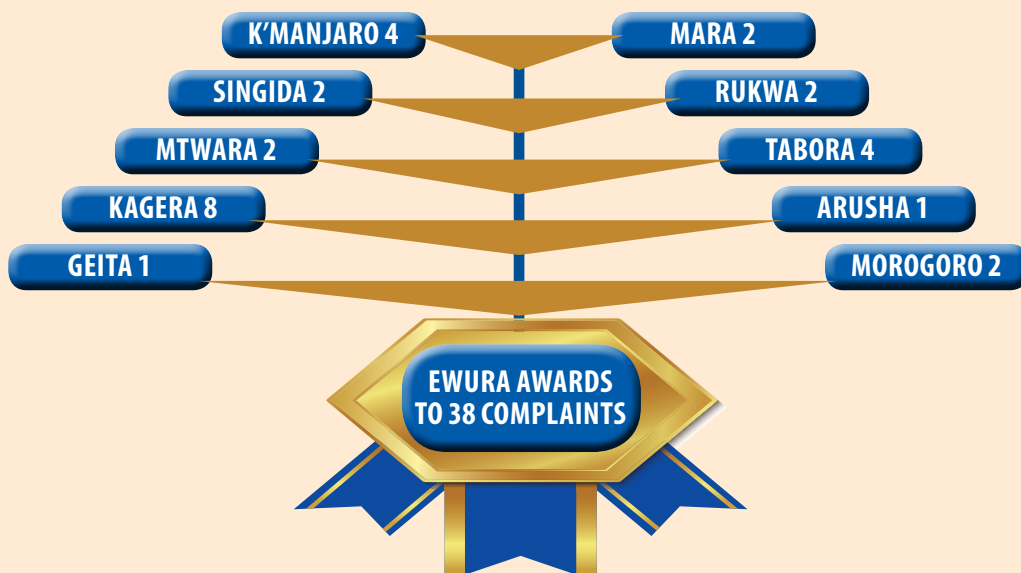
Figure 5: Regions and Numbers of Public Hearing Meetings attended.



2.1.14 (iii) Participation in the EWURA-organized Awards Giving Ceremony

Awards are decided by EWURA and given to those whose cases or complaints are decided in their favour. In the FY 2021/22, the Council participated in 38 awards that were handed over by EWURA to complainants in 10 regions. The Figure below highlights the number of awards per region:-

Figure 6: Number of Awards per Region



2.1.14 (iv) Comparative Analysis

During the FY 2021/22, the number of mediations, case hearings, and awards to aggrieved consumers (complainants) which the Council was invited by EWURA to attend increased by a wide margin. The number of mediations almost doubled from 59 the previous year to 104 this year, while case hearings increased from seven (7) to 13. The number of awards rose from 36 in FY 2020/21 to 38 in FY 2021/22. Most of the mediations or hearings had originated from the Council before being referred to EWURA for further management.



2.1.15 Participation in Exhibitions

The Council's participation in various exhibitions provides it with an important platform to meet consumers and other stakeholders. Through direct contact, the Council gets the opportunity to stretch out to stakeholders and customers. EWURA CCC takes advantage of the exhibitions to educate visitors and receive and resolve complaints/enquiries. In the period under review, the Council participated in the following exhibitions: -

The Council received
2,417
visitors

3,343
people reached
during 2022
Women's Day
celebrations

Council reached
34,509
people reached
during public
markets and
bus stands
exhibitions

2.1.16 (i) Dar es Salaam International Trade Fair (DITF) 2021

EWURA CCC participated in the 45th DITF held in Dar es Salaam from 1st to 13th July 2021. All Dar es Salaam-based RCCs including Kigamboni, Ilala, Temeke, Ubungu, and Kinondoni participated in the exhibition. The Council's pavilion located in Karume Hall received 1,439 visitors. A total of 135 complaints were lodged and registered and some were resolved, while others were forwarded to service providers and EWURA for further action.

2.1.16 (ii) 2022 Maji Week

The Council participated in the National Maji Week held in Dar es Salaam. The event which climaxed on the World Water Day marked on 22nd March 2022, was graced by Her Excellence Hon. Samia Suluhu Hassan, the President of the United Republic of Tanzania at Mlimani City Conference Hall. Apart from representing the Council in the said event, the Chairman and Executive Secretary also represented the Council in a two-day EWURA Annual Water Conference held at PSSSF Commercial Complex Hall from 23rd to 24th March 2022, an event which was preceded by exhibitions hosted by ATAWAS. During the exhibitions, the Council showcased its activities and renowned leaders including the Minister for Water Hon. Jumaa Aweso (MP), and Permanent Secretary to the Ministry Eng. Anthony Sanga, visited the Council's pavilion.

2.1.16 (iii) The World Consumer Rights Day (WCRD) 2022

The Council in collaboration with other Institutions under the umbrella of Tanzania Consumer Forum (TCF) joined other consumer protection entities around the world to commemorate WCRD, whose climax was on 15th March 2022. At the national level, the event was commemorated in Zanzibar. The event was preceded by exhibitions held at Maisara grounds from 12th to 15th March 2022. A day before the climax, (on 14th March

2022) a seminar for college and university students was conducted and the Council presented a paper. The WCRD climax was officiated by Zanzibar's 2nd Vice President Hon. Hemed Suleiman Abdullah at the Idrissa Abdulwakil Hall. The event was attended by high-profile officials such as Ministers. Other institutions that took part in the event included ZURA CRC, TCAA CCC, LATRA CCC, FCT, ZFCC, and ZFCT. Zantel and NIT were some of the co-sponsors of the event.

2.1.16 (iv) Participating in the 2022 Women's Day Celebrations

Women constitute an integral part of the Council's targeted audiences as they are the direct users of water and energy services in their homesteads. This necessitated the Council to specifically target women by participating in the International Women's Day 2022 via its nine (09) RCCs. Participation in the events was made in Mbeya, Tabora, Rukwa, Tanga, Lindi, Arusha, Singida, Geita, Mtwara, and Shinyanga regions. A total of 3,343 stakeholders were reached and educated on issues related to the regulated water and energy services. Leaflets and other promotional materials were distributed.

2.1.16 (v) Participating in other exhibitions

Other exhibitions in which the Council participated through its RCCs, included:-

- i. Mara Day, held from the 12th to the 15th of September, 2021
- ii. The 4th Geita Gold exhibition, from 16th to 26th September, 2021
- iii. The East Africa Trade Fair, from the 3rd to 5th Sept. 2021 and Juma la Elimu ya Watu Wazima on the 24th of September, 2021 in Mwanza,
- iv. Shinyanga Trade show, held from the 26th of July to the 01st August, 2021
- v. Kagera Sabasaba from 20th June to 08th July, 2021,
- vi. World Cooperative Day from 29th June to 03rd July, 2021 in Tabora;
- vii. Tulia Festival Traditional Dances from 23rd to 25th September, 2021 in Mbeya;
- viii. Legal Aid Week 08th – 12th Nov., 2021 in Mbeya;
- ix. World AIDS day 24th Nov – 01st Dec., 2021 in Tabora;

A total of 3,497 stakeholders were reached and educated on issues related to the regulated water and energy services.

2.1.16 (vi) Exhibitions in public markets and bus stands

The Council continued with its awareness creation strategy by facilitating the RCCs to reach out to stakeholders in public markets and bus stands. The programme was intended to brand and create consciousness among users of EWURA-regulated services which are namely; water, electricity, natural gas, LPG, and petroleum. Over 34,509 stakeholders were reached and educated through the programmes.

2.1.18 Undertaking quick surveys

Surveys are among the important tools used to gather data necessary for decision-making. During the period under review, the Council carried out quick surveys as follows:-

i. Price of LPG

The Council conducted a quick survey to assess the prices for Liquefied Petroleum Gas (LPG) in 27 Tanzania Mainland Tanzania regions. The decision followed a public outcry that LPG prices were prohibitive in many places in the country. The surveys conducted in August 2021 covered at least ten (10) LPG retailers/dealers in each sampled Municipality

or City. In all 27 Municipalities/cities surveyed, ten (10) different LPG companies were targeted. The companies included; Oryx Gas, Manjis Gas, Mihan Gas, Taifa Gas, Orange Gas, Lake Gas, O-Gas, Meru Gas, CAM Gas, and Camel Gas. The lowest price for a 6kg LPG cylinder was TZS 17,000.00 for Lake Gas in Ubungo and Morogoro municipalities, while the highest price for a 6kg LPG cylinder was TZS 24,000.00 for Oryx Gas found in Kigoma, Shinyanga, Morogoro, and Simiyu municipalities. The lowest price for a 15kg LPG cylinder was TZS 45,000.00 for Lake Gas in Ubungo, Pwani, and Iringa; Mihan Gas in Manyara, Kinondoni, and Ilala; and Taifa Gas in Manyara, while the highest price for a 15kg cylinder was TZS 58,000.00 for Oryx Gas in Bariadi-Simiyu and for Orange Gas in Iringa. The survey report with its recommendations was shared with stakeholders for information and action.

ii. Water scarcity and rationing in Dar es Salaam

A quick survey on the impact of water scarcity in Dar es Salaam was conducted in November 2021. The decision followed bitter complaints from residents of Dar es Salaam that some parts of the city were experiencing a scarcity of water and rationing timetables were not being adhered to. The survey that solicited information on the price of a bucket/boza, was conducted in Dar es Salaam by 05 RCCs of Ilala, Kinondoni, Ubungo, Temeke, and Kigamboni. A total of 103 people were interviewed.

The survey revealed that due to the severe shortage that existed, water prices increased in various areas of the city ranging from TZS 50.00 at Mjimwema Kigamboni, Kiwalani, Mkangarawe, and Mikoroshini, Temeke to TZS 500.00 for a 20 liters bucket. In some places of Mbezi and Kinondoni Studio, the price for a bucket of 20 litres was sold at TZS 800.00 and TZS 1,000.00 at Mbezi Kanisani respectively. Meanwhile, the water bowser price rose from TZS 7,500.00 at Tungi, Kigamboni to TZS 180,000.00 at Riverside Ubungo. The findings and recommendations thereof were shared with stakeholders for information and action.

iii. Availability of LPG weighing scales

Another quick survey conducted during the period was in April 2022 to assess the extent to which LPG retailers/dealers possessed/used weighing scales as per licensing requirements. The purpose was to ascertain the availability of weighing scales among LPG retailers/dealers in Shinyanga and the Coast region. The survey revealed that while many LPG retailers had no weighing scales, the majority of consumers did not know the importance of weighing their LPG cylinders. The findings enriched the Council with knowledge and helped to improve its awareness materials.

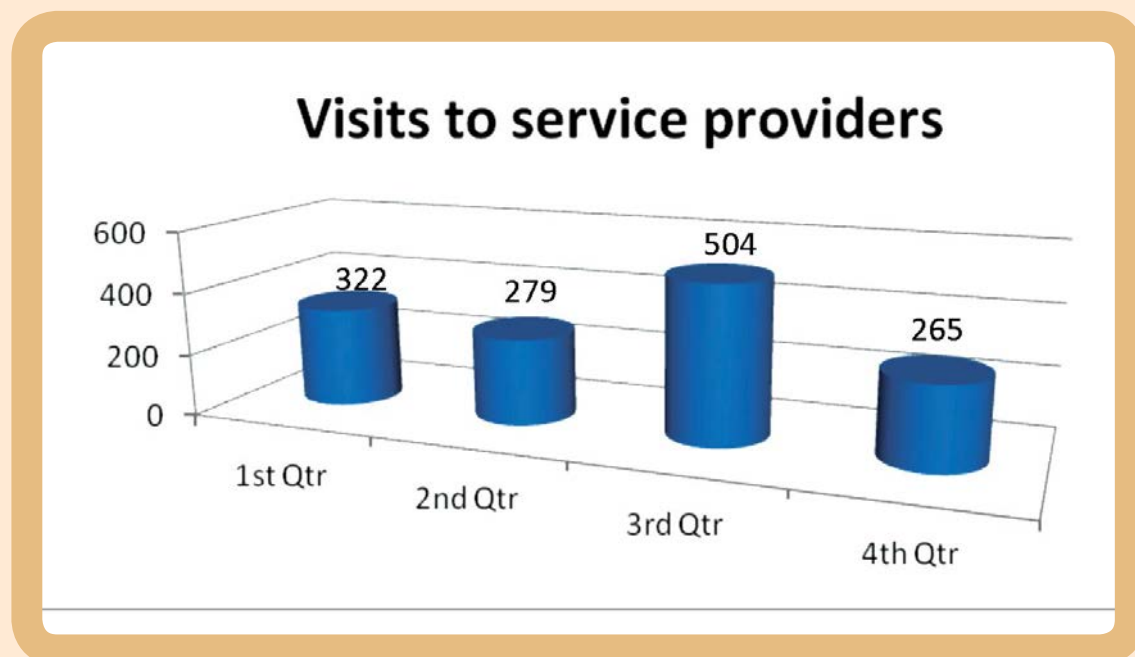
iv. Compliance with Fuel cap Prices

In September 2021, the Council was requested to undertake a quick survey on the availability of fuel and cap prices in 25 regions from mainland Tanzania. A total of 125 petrol stations were visited, and reports were prepared and submitted to EWURA and other authorities. All 125 stations inspected had their petroleum prices displayed on clear visible boards. Out of 125 stations inspected, 119 were all in compliance with the cap prices issued on 02nd September 2021. Six (06) petrol stations were found not in compliance with the issued cap prices.

v. Visits to service providers and Stakeholders

Visits to stakeholders and service providers form an integral part of the Council's activities as they provide a platform to follow up on complaints, among other reasons. The RCCs followed up on complaints that had been lodged by aggrieved consumers and cases where feedback had not been provided. This financial year, the Council made 1,370 visits which almost doubled the number made last year, (762). The increase in a number of visits bears testimony to the Council's resolve to solve the consumers' grievances. The diagram below (Figure 7) highlights the visits quarterly: -

Figure 7: Number of visits to service providers per quarter



vi. Service Provider Engagement and Complaints Follow Up

In tandem with one of its major functions, i.e., consumer protection, the Council intensified its service provider engagement drive. In the FY 2021/22, the Council engaged service providers 78 times, a major increase compared to 43 times in the previous year. A total of 22 service providers were engaged in the first quarter, 22 in the second quarter, 20 in the third quarter, and 14 in the fourth quarter.

Follow-ups are an essential part of complaints handling and resolving. It is against this background that the Council made 331 follow-ups during the period, with 87 follow-ups in the first quarter, 73 in the second quarter, 89 in the third quarter, and 82 in the fourth quarter. The follow-ups aimed at determining the status of complaints and availing feedback to complainants.

vii. Responding to invitations

Numerous stakeholders requested the Council through RCCs to conduct awareness campaigns at their places. The number of invitations spiraled during the FY 2021/22 from 53 the previous year to 163, this year. The Council received 38 invitations during the first quarter, 40 in the second, and while the third and fourth quarters, 45 and 40 respectively were received.

2.1.17 Participating in the EWURA Public Inquiries for VSPPs

The Council participated in the EWURA public inquiry for Very Small Power Providers (VSPPs) in Ukerewe from 27th February to 01st March 2022 and Biharamulo on 02nd March 2022.

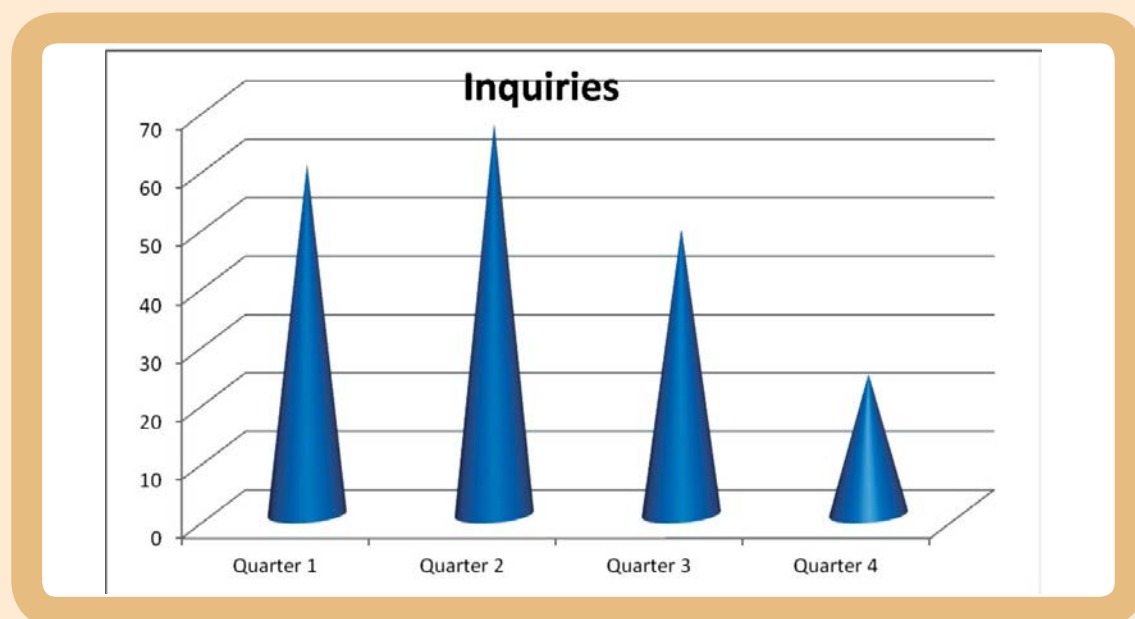
2.1.18 Inspection of fuel cap prices

The Council through RCCs conducted 87 random inspections at various service stations in some sampled regions. The inspections form an integral part of consumer protection, as they aim at assessing compliance with EWURA cap prices by service providers. The Council made 21 visits in the first quarter, 20 in the second quarter, 22 in the third, and 24 in the fourth quarter.

2.1.19 Receiving Inquiries

In the FY 2021/22, the Council recorded 200 inquiries, which was an increase of 53 inquiries compared to 147 recorded in the previous FY. Inquiries that attracted the highest frequency included procedures for acquiring wiremen contractors' licenses, EWURA CCC functions, procedures for change of consumer category tariff change, applications for oil and gas projects, and water connection fees, among others. The Council recorded 60 inquiries in the first quarter, 67, 49, and 24 inquiries in the second, third, and fourth quarters respectively. Figure 8 below depicts inquiries trends per quarter: -

Figure 8: Number of Inquiries Received by the Council per Quarter



2.1.20 (i) Analysis

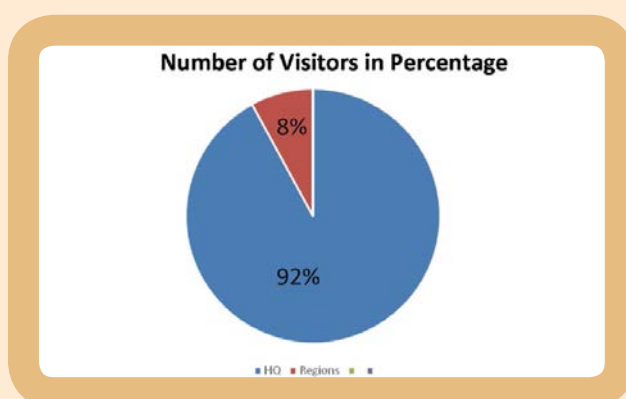
The Council recorded an increase of 36% of the number of inquiries received in the FY 2021/22 compared to those received in FY 2020/21, i.e., 200 up from 147. The increase can be attributed to the growing curiosity among stakeholders created by the increased awareness campaigns and consumer education by the Council. The increased visibility of the Council is another reason why the number of enquiries keep on increasing. Also, the normalization of the Council's activities after the COVID-19 pandemic mayhem may partly explain why the number has surged in the period.



2.1.21 Visitors

The Council recorded an increase in the number of visitors to its HQs and regional offices. It received 2,417 visitors in the FY 2021/22 compared to 2,152 recorded in the previous FY. The visits are vital as they provide a platform for a face-to-face encounter with various stakeholders and help in increasing visitors' understanding of the Council's activities. Of the 2,417 visitors, 2,225, equivalent to 92% called in at regional offices, while 192, constituting 8% visited the HQ as illustrated in Figure 9 below: -

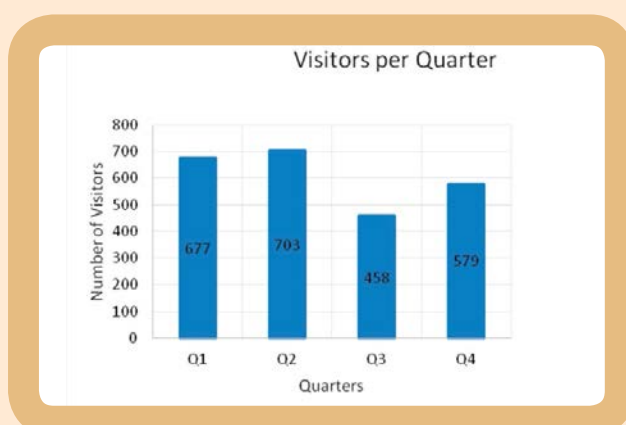
Figure 9: Visitors in Percentage



2.1.22 (i) Breakdown of the Visitors

The increase in the number of visitors for the FY 2021/22 is another witness that the Council's increased visibility and intensified consumer education and awareness creation are bearing fruits. Of the received visitors, 677 were in the first quarter, 703 in the second quarter, 458 in the third quarter, and 579 in the fourth quarter. The trend, which is a sign that the COVID-19 dust has settled is highlighted in Figure 10 below: -

Figure 10: Visitors per Quarter



2.2 ADMINISTRATION AND HUMAN RESOURCE

The administration and human resource unit recorded various accomplishments as indicated below: -

2.2.1 Recruitment of EWURA CCC Staff and Operationalisation of Regional Offices

The Council's five newly established regional offices were operationalized during the reporting period. The regional offices are namely Ilala, Iringa, Coast Region, Shinyanga, and Manyara. Five office bearers were recruited to work in the newly established offices. The recruitment process was done in collaboration with the President's Office Public Service Recruitment Secretariat (POPSRS) and the recruited staff were; Joseph Oguda (Iringa), Leonce Bizimana (Shinyanga), Neema Nnko (Manyara), Catherine C. Ochido (Ilala Dar es Salaam) and Noela Ntiluvakule (Coastal region). The interviews were held on the 23rd and 24th of August, 2021 at the Mwl Nyerere Memorial Academy.

2.2.2 Workshops and Seminars

The Council participated in two seminars and workshops organized by professional bodies;

- Beta Business Consultants organized a four (4) day workshop on the Quality Review of Financial Statements. The workshop that was held in Morogoro from 08th to 11th September 2021, led to the award of 10 CPE honours. The Accountant attended.
- The 31st Engineers Annual Conference organized by the Institute of Engineers in Tanzania (IET) was held from 02nd – 04th December, 2021 in Arusha. Executive Secretary attended the three-day workshop.

2.2.3 Improving and Strengthening Institutional Capacity

Improving and strengthening institutional capacity is vital for the Council to maintain its success momentum. In the year under review, the Council implemented numerous activities aimed at strengthening its institutional capacity. The activities were as listed here below: -

2.2.3.1 Reviewing Scheme of Service

The Council approved and appointed a consultant to develop a Scheme of Service and Salary Grades for EWURA CCC staff. The Scheme was submitted to EWURA and UTUMISHI in Dodoma.

2.2.3.2 Capacity Building to Councillors

Various training to build Councillors' capacity were conducted;

Seven (7) Councillors and the Executive Secretary attended a five-day capacity-building program on "Resource Mobilization." It was hosted by MS-TCDC in Arusha from 28th February to 04th March 2022.

2.2.3.3 Capacity Building to Staff

Training were conducted as part of capacity building to staff:

- i) Seven (7) COMAs from Tabora, Kigoma, Ruvuma, Rukwa, Mara, Kagera, and Geita were trained on "Financial Management for Non-Financial Managers" by

the Institute of Accountancy Arusha (IAA) from 15th to 26th November 2021 in Dar es Salaam.

- ii) The Advocacy Officer attended, “Attaining Excellence in Customer Services offered by the Water Institute from 16th – 27th August 2021, and on “Public Relations & Corporate Communication” both hosted by the Water Institute in Mwanza from 23rd February to 08th March 2022. The Administrative and Human Resource Officer attended “Human Resource Metrics and Analytics” offered by ESAMI from 30th August to 10th September 2021 and in “Human Resource Management and Development” from 21st March to 01st April 2022 both hosted by ESAMI in Arusha.
- iii) Ten (10) staff attended short course training during the reporting period. Of the 10 employees, 09 COMAs from Morogoro, Tanga, Kilimanjaro, Mtwara, Mwanza, Arusha, Dodoma, Mbeya, and Singida, were trained on “Ethics in Public Administration” by the Institute of Accountancy Arusha (IAA) from 14th to 25th February 2022 in Dar es Salaam.

2.2.3.4 Induction Programme for newly recruited staff.

The Council held an induction programme for the newly recruited staff from 08th to 9th November 2021 in Bagamoyo.

2.2.3.5 Follow up on Councillors’ reappointment letters

The tenure of service of four Council members expired. The Council followed up with the appointing Authority in respect of reappointment for another term.

2.2.3.6 Participating in the Parliamentary budget sessions

During the period, the Council was represented by the Chairman and the Executive Secretary during the Parliamentary budget sessions in Dodoma. The two also paid a courtesy call to the Permanent Secretary MoE, EWURA.

2.2.4 Familiarization Visits

The Council organized familiarization visits during the period under review. The visits intended to build the capacity of the Councillors and RCC in both the water and energy sectors. The visits were: -

- a. Visit to Mtwara (MTUWASA, Mtwara Port, and TPDC) from 15th to 19th November 2021.
- b. Visit to Kidatu Hydro Power Plant and Upper Ruvu Water Treatment Plant from 16th – 19th December 2021.
- c. Geita RCC conducted a familiarization tour to the GEUWASA water source in March 2022.

The Council’s visits to the Kidatu Upper Ruvu water pump, MTUWASA, and TPDC also involved RCCs from Morogoro, Pwani, and Mtwara regions.

The visits broadened the Councillors’ and RCCs’ knowledge in respect of EWURA-regulated goods and services.

2.2.5 Internal and External Meetings

To improve efficiency and making sure that activities are implemented as planned, the Council through its RCCs held external and internal meetings. The Council through its RCCs conducted 98 internal meetings, compared to 61 held in the previous year. On

the other hand, 28 external meetings were held by the RCCs as compared to 17 in the FY 2020/21. The external meetings were organized by various stakeholders and the Council was invited to attend.

2.2.6 Ministry of Energy Workers' meeting

The Council was invited to attend the MoE Master Workers Council in Morogoro from 7th to 8th February 2021. The Executive Secretary represented the Council.

2.2.7 Attending the Ministry of Energy Stakeholders' meeting

The Ministry of Energy held a stakeholders' meeting in Dodoma on 11th February 2022. The meeting aimed at soliciting comments and opinions in respect of Mwongozo wa utekelezaji wa masuala ya jinsia kwenye sekta ya nishati. The AHRO represented the Council.

2.2.8 Annual staff meeting

The annual staff meeting was conducted from 10th – 12th November 2021 at the ADEM conference facilities in Bagamoyo. The meeting intended to review staff work performance, agree on targets for the next FY, and dully fill in OPRAS forms for the FY year 2021/22. All staff were educated on crosscutting national agenda issues namely, the fight against corruption and the prevention of AIDS at workplaces.

2.2.9 Technical and Statutory Meetings

The Council held two (2) Statutory Meetings during the FY 2021/22. The first was convened on 14th April 2022 at the EWURA Conference room and the second at the EWURA CCC offices in Dodoma. No technical meetings were held during the period.

2.2.10 Implementing Audit Recommendations

To maintain good credibility, the Council put in place measures to implement all audit recommendations brought up during the internal and external (CAG) audits. The reports were tabled in the statutory meeting of the 4th quarter held at EWURA head office in Dodoma. Payments for services rendered to the Council were made on time as long as the financial situation allowed. Other payments for goods and services procured by the regulator on behalf of the Council, were settled by EWURA. All payments were made in accordance with the Council's financial regulations. Funds expended were timely accounted for.

2.2.11 Requisitions and Procurement Management

The Council is yet to establish its own procurement management unit (PMU), therefore, all procurement needs are conducted by EWURA. In the FY 2021/22, various goods and services were procured and numerous requisitions were submitted to EWURA for the procurement of consultancy services, working tools, and publicity materials.

2.2.12 Regulars

The Council through its RCCs implemented routine or regular activities in the FY 2021/22 as follows: -

- a) Responding to inquiries from different customers both orally and written;
- b) Preparing and Receiving weekly, monthly, and quarterly reports;
- c) Communication between HQ and regional offices;
- d) Implementing CAG audit recommendations;

- e) Handling general office-related matters e.g. annual leave etc.
- f) Conducting internal/management meetings etc.

2.2.13 Council's Annual Meeting Postponed

The Council failed to conduct the annual meeting for the FY 2020/21 due to the prevalence of the COVID-19 pandemic. This year too, the Council is unable to hold the meeting due to budget constraints.

2.2.14 Resource Mobilization

The Council has over the years failed to implement some of its vital activities due to insufficient funds. It is against this background that the Council opted to embark on a resource mobilization strategy to enable the Council to solicit funds from other sources as per Section 33(1)(c) of the EWURA Act. In essence, the Council will approach the business community, friends, well-wishers, donors, and others to help raise the required funds.

2.2.15 Hosting Internal and External Auditors

The Council received and accorded necessary cooperation to Internal and External auditors from the HQs and regional offices in the FY 2021/22.

2.2.16 Preparation of Financial Reports

The financial statements for the FY 2021/22 were prepared by the Council and thereafter the accounts were accordingly audited by internal and external auditors. The Council received a clean audit report (unqualified CAG opinion).

2.2.17 Preparation of Quarterly Performance Reports

The Council prepared four (4) quarterly performance reports during the FY 2021/22. The reports present a summation of activities, data, and information obtained from all regional offices.

2.2.18 Preparation and Printing of Annual Report

The Council prepared and printed the FY 2021/22 annual report, during the period under review. The final document was submitted for graphic designing and printing. 350 copies of the annual reports were printed, delivered, and distributed to stakeholders.

2.2.17 Budget for FY 2022/23

The Council prepared a draft budget for the FY 2022/23 and submitted the same to EWURA.

Section Three

3.0 Challenges

Though the Council made inroads in regaining its success momentum, it faced a barrage of challenges. These challenges crippled the implementation of some vital activities. The challenges were: -

3.1 Insufficient funds

The scarcity of funds has been perennial to the Council. During the FY 2021/22, the Council failed to implement a number of activities, especially in the fourth quarter. Activities affected included familiarization visits, annual professional working session meetings, training, purchasing branded shirts & t-shirts (attires) for councillors and staff, and acquiring 30 stand-up banners for use by regional offices during the awareness and consumer education programmes.

3.2 Prevalence of the COVID-19 Pandemic

The trails of COVID-19 effects are still being felt throughout the world with societies still taking due precautions against the devastating pandemic. The prevalence of the pandemic prevented the Council from implementing some of its vital activities e.g., those that require physical gatherings.

3.3 Delayed consumer complaints settlement

The Council faced various challenges in settling consumer complaints that are lodged to service providers e.g. water supply utilities. In some instances, the setback is caused by a lack of cooperation from both the consumers and service providers.

3.4 Lack of working tools

In executing various activities, the Council encountered the problem of a lack of working tools. The RCCs had difficulties conducting such activities as outdoor awareness campaigns due to a lack of e.g. public address systems. The Council is also in need of tools such as laptop computers, printers, office furniture, and transport facilities, among others.

3.5 Delayed disbursement of funds

Delayed disbursement of funds has been one of the major setbacks toward the successful implementation of the Council's operations. Delayed disbursement has particularly been an obstacle to Council's capacity-building plans, awareness programmes, media engagement, representing consumers, complaints follow-up and settlement, etc.

Section

Four

4.0 Way forward and Conclusions

Though the Council faced various challenges in the FY 2021/22, it was nevertheless dedicated to maintaining the success momentum. This will be achieved by developing effective plans that would prevent or mitigate the effects of the setbacks.

In so doing, the Council plans to execute the following during the FY 2022/23: -

- a) Emphasis on capacity building to staff to enable them acquire knowledge and skills needed to address the challenges.
- b) Speed follow-ups on consumer complaints settlements to ensure that they are timely resolved.
- c) Intensifying fundraising endeavors through the implementation of resource mobilization strategy. Therefore, for the FY 2022/23, the Council will exploit various funding sources stipulated in Section 33(1)(c) of the EWURA Act. These include DPs, Friends, Well-wishers, Donors, and the Business community.
- d) Optimize the utilization of community radios and social media as one of the most effective and affordable channels of communication, especially in the spheres of awareness creation and public education programmes.
- e) Promote non-funded programmes to ensure that important objectives are realized amid limited resources.
- f) Maintain visibility and mutual understanding between the Council and its various publics by intensifying networking with various stakeholders.
- g) The Council will continue to implement CAG recommendations to maintain the credibility of the Council in the eyes of stakeholders, consumers, suppliers, creditors, and the general public.
- h) Implement other important activities such as regulars, stakeholders' engagements, launching & maintaining student clubs, and taking good care of the Council properties.

4.2 Conclusion

The report bears testimony to the fact that the Council is continuing to prosper and has regained its success path despite the visible traits of COVID-19 effects. The Council's performance in the FY 2021/22 was incredible despite the odds.

The Council intensified awareness campaigns and managed to reach out to a record 209,698 stakeholders which almost doubled the number of 100,137 recorded in the previous year. The increase was a result of intensified awareness campaigns conducted during the period. The Council implemented 1,032 awareness campaigns in the FY 2021/22 as compared to 402 done in the FY 20120/21. There are many other areas where the Council performed quite well during the year under review. These include media engagement, re-

ceiving visitors, responding to invitations, mediations, public hearings, and many others.

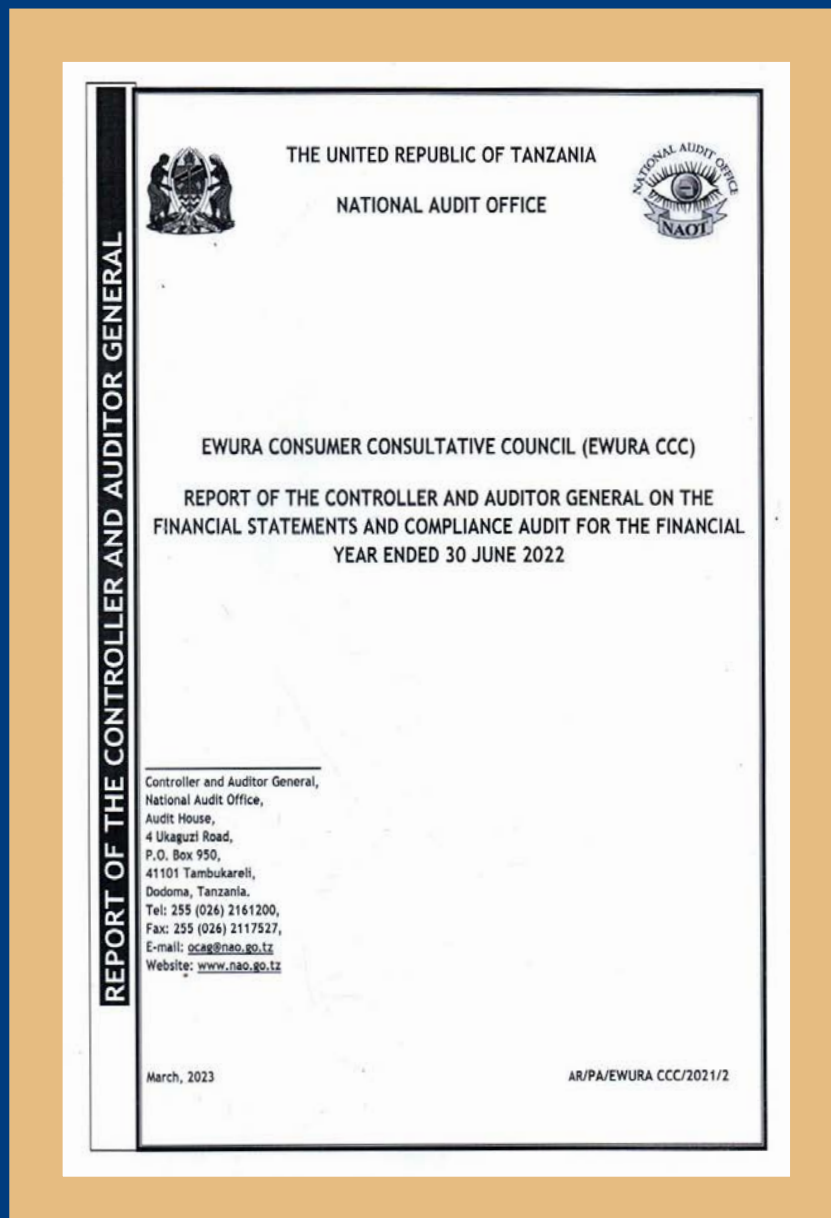
Exhibitions played a pivotal role in promoting the Council and maintaining its visibility. The Council participated in major exhibitions that are attended by many people such as the 2021 DITF, Women's Day commemorations, World Consumer Rights Day, and many others. These exhibitions provide a platform for the Council to meet face-to-face with its stakeholders. The exhibitions give aggrieved consumers a platform to lodge their complaints, while the Council takes the opportunity to educate visitors about consumer rights and obligations, procedures involved in settling complaints, activities of the Council, etc.

Although the Council regained its success momentum with a watershed performance, numerous setbacks were experienced along the way. One of the major challenges was a failure to implement some activities, especially in the fourth quarter due to a lack of funds. Activities such as familiarization visits, training, and numerous activities were postponed due to lack of funds. The other challenges were the COVID-19 pandemic, delayed disbursements of funds, and lack of working tools.

The challenges have taught the Council an important lesson so plans will be put in place to prevent or mitigate their effects e.g., embarking on resource mobilization, strengthening capacity building, and speeding up consumer complaints settlement.

Part II

Audited Financial Statements



EWURA CONSUMER CONSULTATIVE COUNCIL

About the National Audit Office

Mandate

The statutory mandate and responsibilities of the Controller and Auditor-General are provided for under Article 143 of the Constitution of the United Republic of Tanzania of 1977 and in Section 10 (1) of the Public Audit Act, Cap 418.

Vision:

To be an effective and well-recognized champion organization that promotes and advocates for the interests of consumers of regulated water and energy services.

Mission:

To promote and advocate for the rights and interests of consumers of regulated energy and water services through public awareness, networking, lobbying, education, and capacity building.

Core Values:

In discharging their activities, Council Members and the Secretariat are guided by the following core values:

- i Integrity
- ii Accountability
- iii Professionalism
- iv Teamwork
- v Transparency
- vi Volunteering spirit
- vii Gender balance

We do this by:

- ✓ Contributing to better stewardship of public funds by ensuring that our clients are accountable for the resources entrusted to them;
- ✓ Helping to improve the quality of public services by supporting innovation on the use of public resources;
- ✓ Providing technical advice to our clients on operational gaps in their operating systems;
- ✓ Systematically involve our clients in the audit process and audit cycles; and
- ✓ Providing audit staff with adequate working tools and facilities that promote independence.

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

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EWURA CONSUMER CONSULTATIVE COUNCIL

ABBREVIATIONS

EWURA	Energy and Water Utilities Regulatory Authority
EWURA CCC	EWURA Consumer Consultative Council
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standard of Supreme Audit Institutions
PAR	Public Audit Regulation
PFA	Public Finance Regulations
PPA	Public Procurement Act
PPR	Public Procurement Regulations

EWURA CONSUMER CONSULTATIVE COUNCIL

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chairman of the Council,
EWURA CCC,
P.O. Box 31959
Dar es Salaam

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of EWURA Consumer Consultative Council (EWURA CCC), which comprise the statement of financial position as at 30 June 2022, and the statement of financial performance, statement of changes in net assets and cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of EWURA Consumer Consultative Council (EWURA CCC) as at 30 June 2022, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348.

Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of EWURA Consumer Consultative Council (EWURA CCC) 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.

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Other Information

Management is responsible for the other information. The other information comprises the Report of Those charged with Governance and the Declaration by the Head of Finance but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

My opinion on the financial statements does not cover the other information, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed on the other information that I obtained prior to the date of this audit report, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an audit report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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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

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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 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 EWURA CCC for the financial year 2021/22 as per the Public Procurement laws.

Conclusion

Based on the audit work performed, I state that procurement of goods, works and services of EWURA CCC 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 EWURA CCC 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 EWURA CCC 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



EWURA CONSUMER CONSULTATIVE COUNCIL

2.0 REPORT OF THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2022

2.1 INTRODUCTION

The Councillors have the pleasure to submit their report, together with the audited financial statements of the Council for the year ended 30 June 2022. The report discloses the state of affairs of the Council as well as its financial performance for the said financial year.

2.2 BACKGROUND OF THE COUNCIL

The EWURA Consumer Consultative Council (EWURA CCC) was established under Section 30 of the Energy and Water Utilities Regulatory Authority Act, Cap.414. The appointment of the Council members was done by the Minister for Water and Irrigation in September 2005; it became operational in June, 2006 after the appointment of the Chairman of EWURA Board of Directors.

2.3 VISION OF THE COUNCIL

To be an effective and well-recognized champion organization that promotes and advocates for the interests of consumers of regulated water and energy services.

2.4 MISSION OF THE COUNCIL

To promote and advocate for the rights and interests of consumers of regulated energy and water services through public awareness, networking, lobbying, education, and capacity building.

2.5 FUNCTIONS OF THE COUNCIL

The core functions of EWURA CCC as stipulated in section 30 (1) of the EWURA Act, Cap 414 revised edition of 2006 are:

- Representation of consumer interests;
- Receiving and disseminating information as well as views on matters of consumer interest;
- Establish regional, local and sectorial consumer committees and consult with them; and
- Consulting with key stakeholders.

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2.6 ORGANIZATION STRUCTURE

The day-to-day activities of the Council are vested on the Executive Secretary who is the Accounting Officer. The Executive Secretary is accountable to the Council which is obliged to meet at least once in every three months. Executive Secretary heads a secretariat which is composed of the headquarters situated in Dodoma and regional consumer committees (RCC) in all regions of the mainland Tanzania, of which the districts of Dar es Salaam region are recognized as regions. Currently, the Council has offices in 21 regions of the mainland Tanzania as follows:

S/N	REGION	S/N	REGION
1	Arusha	12	Mbeya
2	Dar es Salaam	13	Morogoro
3	Dodoma	14	Mtwara
4	Geita	15	Mwanza
5	Ilala	16	Pwani
6	Iringa	17	Rukwa
7	Kagera	18	Ruvuma
8	Kigoma	19	Shinyanga
9	Kilimanjaro	20	Tabora
10	Manyara	21	Tanga
11	Mara		

The objective of the Council is to establish offices in all regions as the financial capacity will allow. Each regional committee is composed of five members whose relationship with the Council is based on volunteering. The RCC offices are occupied by single employee known as Customer Care and Office Management Assistant (COMA) who also acts as secretary to RCC.

2.7 COMPOSITION OF THE COUNCIL

Members are appointed by the parent Ministry which at the time being is the Ministry of Energy. It is led by chairperson who is appointed by the Minister for Energy. The Council has not formed any committee.

Table 1: The members, who currently serve the Council

NO	NAME	POSITION	AGE	QUALIFICATIONS	NATIONALITY	DATE OF APPOINTMENT
1	Eng. David Ngula	Chairman	70	MSc Engineering (Hydrology), (Ireland)	Tanzanian	Reappointed September 2021
2	Mrs. Anna Mungai	Member	44	MSc Marketing, (Mzumbe)	Tanzanian	Reappointed August 2020

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NO	NAME	POSITION	AGE	QUALIFICATIONS	NATIONALITY	DATE OF APPOINTMENT
3	Eng. Baruany Luhanga	Member	75	BSc Engineering, (Liverpool)	Tanzanian	Reappointed August 2020
4	Eng. Pius Blubo Mabuba	Member	69	MSc Engineering (Water & Waste), (Loughborough)	Tanzanian	Reappointed August 2021
5	Mrs. Hawa Ng'humbi	Member	67	MSc HRM, (Salford); MSc Economics (ODESSA)	Tanzanian	Reappointed August 2021
6	Mr. George Nguruse	Member	46	MSc Agricultural Economics, (SUA)	Tanzanian	Reappointed August 2020
7	Prof. Epaphrah Mushi	Member	76	MA Development Studies (East Anglia)	Tanzanian	Reappointed September 2021
8	Eng. Goodluck Mmari	Executive Secretary	59	MBA (Finance)	Tanzanian	Renewed 5 years Contract in November 2017

With the exception of Eng. Goodluck Mmari (Executive Secretary), all other Council members are non- executive.

During the year under review, the Council held 3 meetings (statutory) and attended to 2 public inquires and below are some of the issues that were discussed:

- Tariff applications;
- Consumer protection and public awareness; and
- Budget and financial performance reports.

2.8 SOLVENCY EVALUATION

Nothing has come to the attention of Councillors to indicate that the Council will not operate as a going concern.

2.9 EMPLOYEES WELFARE

2.9.1 Relationship between Management and Employees

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

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

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achieve its goal. The Council provides various benefits to staff such as long service awards for retiring employees, best worker rewards and Sports bonanza.

Council gives gratuity equal to 25% of the employee's monthly basic salary times the period of the contract at the end of the employee's contract. The Council operates insured (health benefit) plan where contributions are paid to the National Health Insurance Fund (NHIF), where Council contribute 3% and employee contribute 3% of the gross salary.

2.9.2 Equal Opportunity Employer

The Council is an equal Opportunity Employer and gives disabled persons opportunities for those vacancies that they are able to fill.

2.10 RELATED PARTY TRANSACTIONS

Related party transactions are shown in the note 21 to the financial statements.

2.11 STATEMENT OF MANAGEMENT RESPONSIBILITIES

These Financial Statements have been prepared by the Consumer Consultative Council of EWURA (EWURA CCC) in accordance with the provision of section 33(3) of the EWURA Act, Cap 414. The financial statements comply with the generally accepted accounting practices and are presented in a manner consistent with International Public Sector Accounting Standards (IPSAS).

The EWURA CCC is responsible for establishing and maintaining a system of effective internal control designed to give reasonable assurance that the transactions recorded in the accounts are within the statutory requirement and that they contain the receipts and use of all public resources by the Council.

To the best of our knowledge, the internal control has operated adequately throughout the reporting period and the accounting and underlying records provide a reasonable basis for the preparation of the Financial Statements for the period ended 30 June 2022.

We accept responsibility for the integrity of the Financial Statement, the information they contain and their compliance with International Public Sector Accounting Standards (IPSAS).

2.12 FINANCING

Currently, the Council's operations are financed entirely by the funds from EWURA. EWURA gets its fund mainly through collection of levies from the regulated service providers in the electricity, petroleum, natural gas and water sectors as well as

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through the collection of licence fees, penalties and interest income from fixed deposit.

However, during the current financial year, the Council initiated the process to explore other sources of income apart from grant from EWURA as permitted by the EWURA Act. To start with, the Council underwent a short course training named "Resource Mobilization Management" at MS TCDC, Arusha. Management will also be trained on the same in the next financial year. The objective is to diversify sources of income of the Council.

During the reporting period the Council continued to capitalize on its good social standing and excellent relationships it have with communities across the country through its regional committees and COMAs. The Council has established strong relationships and bonds with regional, district and local government authorities including regional commissioners, municipal directors, members of the parliament, district commissioners, district directors, ward executive officers, village/street executive officers, religious leaders, community radio stations, journalists and non-government organizations. Those relationships have assisted the Council to achieve some of its strategic goals with minimum cost or with no cost at all.

2.13 IMPLEMENTATION OF THE PLAN AND BUDGET 2021/22

The Council planned to implement activities worth TZS 2.7 billion before budget adjustment to TZS 2.298 billion, the actual achievements of implementation was TZS 2.327 billion equal to 101% of the revised budget. The setting of the plan is based on bottom-up approach, where by all stakeholders from the lower level are given equal opportunities to participate in the whole budgeting process to plan their needs according to priority and available scarce resources.

2.14 FUTURE PLANS OF THE COUNCIL

In the next financial year, the Council shall strive to ensure it develops and implements necessary policies and regulations to guarantee the achievement of its strategic objectives. The Strategic Plan consists of six (6) planned strategic objectives and their key performance indicators:

Table 2: Strategic objectives against key performance indicators

Strategic Objective	Performance Indicators
Interventions against HIV/AIDS, corruption and other cross-cutting issues enhanced	(i) Percentage increase in HIV/AIDS voluntary testing; (ii) Percentage decrease in HIV/AIDS infections; (iii) Level of satisfaction with HIV/AIDS supportive services; (iv) Percentage change in corruption incidences; and (v) Stakeholders' perception on corruption at EWURA CCC

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Strategic Objective	Performance Indicators
Affordability, accessibility, quality and reliability of services enhanced	<ul style="list-style-type: none"> (i) Percentage in the number and frequency of electricity petroleum, natural gas, sanitation, and water consumer complaints received by EWURA CCC on the quality, accessibility, reliability and affordability of the regulated services (electricity, petroleum, natural gas, water and sanitation) and timely resolved; and (ii) Consumers' satisfaction indices with EWURA's regulatory interventions in the regulated sectors (electricity, petroleum, natural gas, water and sanitation).
Consumer empowerment enhanced	<ul style="list-style-type: none"> (i) % change in awareness of consumer rights and obligations; and (ii) Trend in the number of visitors to EWURA CCC website.
The enabling legislation/legal framework improved	<ul style="list-style-type: none"> (i) percentage of identified issues with the existing policy and regulatory framework finally addressed by the review; and (ii) percentage change in stakeholders' satisfaction with the policy and regulatory framework for the regulated energy, water, and sanitation services.
Networking and visibility enhanced	<ul style="list-style-type: none"> (i) Percentage of consumers of the regulated energy, water and sanitation services aware of the roles and functions of the Council; (ii) Percentage change in the number of visitors to the Council's website and social media platforms; (iii) Percentage change in beneficiaries and impacts of the Council's Corporate Social Responsibility programmes; and (iv) The cumulative number of formal stakeholders engaged since July 1, 2018.
Institutional and financial capacity strengthened	<ul style="list-style-type: none"> (i) Audit opinion; and (ii) percentage of staff satisfied with the working environment percentage change in financial surplus

The Council is well geared to ensure the continuation of series of activities which upon successful completion will guarantee the realization of the strategic goals:

- i. The Council will continue to provide public awareness seminars to consumers countrywide;
- ii. The Council will continue to represent and protect the interests and rights of consumers in various platforms as provided in the law;
- iii. The Council will continue to advise the government and other stakeholders in the matters concerning the welfare of the consumers;
- iv. The Council will endeavor to diversify its sources of income and resources to ensure the financial and other resources capabilities necessary to ensure the completion of the strategic activities;

EWURA CONSUMER CONSULTATIVE COUNCIL

- v. The Council will engage in the exercise of researching the the extent to which consumers of energy and water in the country are satisfied by the products offered by service providers;
- vi. The Council will seek to make maximum use of the technology especially on the side of information and communication to achieve its strategic objectives as well as lower operating costs; and
- vii. The Council will continue to accomplish the implementation of its risk management policy.

Meanwhile, the following policies will be developed and implemented in the next financial year:

- (a) Resource Mobilization Management; and
- (b) Council Committees Operations

2.15 COUNCIL SOCIAL RESPONSIBILITIES

Special needs

The Council upholds its policy of being a socially responsible organization. The council is intending to develop and implement a responsibility scheme as a way of interacting with the society.

Gender

The Council ensures gender balancing in all its managerial and other day to day responsibilities. The Council had 26 employees whereby twelve were men and fourteen were women. In the previous year, the Council had 21 employees of which men were 10 and women were 11.

Environment

The Council ensures that environment is conserved for the better of the current and the future generations as that move also helps to ensure the welfare of the consumers of energy and water in long-run.

HIV/AIDS

The Council has been joining hands with the nation in the fight against HIV/AIDS. The Council intends to provide in-house education to its staff.

2.16 AUDITORS

The Controller and Auditor-General (CAG) is the statutory auditor of the Council by virtue of Article 143 of the Constitution of the United Republic of Tanzania as amplified by Section 32(4) of the Public Audit Act, Cap 418. However, in accordance to Section 33(1) of the Public Audit Act, Cap 418, the Controller and Auditor General

EWURA CONSUMER CONSULTATIVE COUNCIL

authorized M/S SBC Consultancy Services to carry out the audit of EWURA Consumer Consultative Council (EWURA CCC) for the year 2021/22.



Eng. David Ngula

Chairman

Date: 03/03/2023



Eng. Goodluck Mmari

Executive Secretary

Date: 03/03/2023

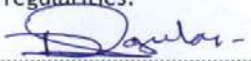
EWURA CONSUMER CONSULTATIVE COUNCIL

3.0 STATEMENT OF COUNCILLORS RESPONSIBILITIES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

EWURA Act, 414 requires the Councillors to ensure that the Council keeps proper books of accounts, which disclose with reasonable accuracy at any time the financial position of the Council. The Councillors accept responsibility of the annual financial statements, which have been prepared in accordance with International Public Sector Accounting Standards (IPSAS), Accruals using appropriate accounting policies supported by reasonable and prudent judgments and estimates, inconformity with principles and in the manner required by EWURA Act, 414.

The Councillors are of the outlook that the financial statements give a true and fair view of the state of the financial affairs of the Council and of its operating results. The Councillors further accept responsibility for the maintenance of accounting records, which may be relied upon in the preparation of the financial statements, as well as adequate systems of internal financing and operational control.

The Councillors are also responsible for safeguarding the assets of the Council and hence for taking reasonable steps for the prevention and detection of fraud, error and other irregularities.


.....

Chairman

Date... 03/03/2023


.....

Executive Secretary

Date... 03/03/2023

EWURA CONSUMER CONSULTATIVE COUNCIL

4.0 DECLARATION OF THE HEAD OF FINANCE AND ACCOUNTING OF EWURA CCC

No. 2 of 1995, requires financial statements to be accompanied with a declaration issued 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 by the Head of Finance/Accounting responsible for the preparation of financial statements of the entity concerned. It is the duty of a Professional Accountant to assist the Governing Body/Management to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity position and performance in accordance with applicable International Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Governing Body as under Councillors Responsibility statement on an earlier page.

I Erasto G. Kishe being the Head of Finance & Accounting of EWURA CCC hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30 June 2022 have been prepared in compliance with applicable accounting standards and statutory requirements.

I thus confirm that the financial statements give a true and fair view position of EWURA CCC as on that date and that they have been prepared based on properly maintained financial records.

Signed by:

Position: Head of Finance and Accounting

NBAA Membership No.: GA 2225

Date: 03rd March 2023


EWURA CONSUMER CONSULTATIVE COUNCIL

5.0 FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	NOT E	2021/22 TZS	2020/21(Restated) TZS	2020/21 TZS
ASSETS				
Current Assets				
Cash and Cash Equivalent	6	44,180,976	287,162,533	287,162,533
Inventory	7	77,880,000	-	-
Prepayments	8	1,260,000	14,225,000	14,225,000
Receivables	9	188,606,738	129,021,564	270,690,824
Total Current Assets		311,927,714	430,409,097	572,078,357
Non-Current Assets				
Property, Plant, and Equipment	5	86,892,790	30,671,841	30,671,841
Total Non-Current Assets		86,892,790	30,671,841	30,671,841
TOTAL ASSETS		398,820,504	461,080,938	602,750,198
EQUITY& LIABILITIES				
Non-Current Liabilities				
Accrued Gratuity	10	107,328,267	189,181,699	189,181,699
Total Non-Current Liabilities		107,328,267	189,181,699	189,181,699
Current Liabilities				
Trade Creditors	11	147,501,841	27,048,960	27,048,960
Total Liabilities		254,830,108	216,230,659	216,230,659
NET ASSETS		143,990,396	244,850,279	386,519,539
EQUITY				
Capital Fund		101,612,135	101,612,135	101,612,135
Accumulated Surplus		42,378,261	143,238,144	284,907,404
TOTAL EQUITY		143,990,396	244,850,279	386,519,539

The notes form an integral part of these financial statements which were approved by the council and signed on its behalf by;



 Eng. David Ngula
 Chairman



 Eng. Goodluck Mmari
 Executive Secretary

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022

REVENUE	NOTE	2021/22 TZS	2020/21(Restated) TZS	2020/21 TZS
Revenue from EWURA	13	2,327,485,531	2,400,000,000	2,541,669,260
TOTAL		2,327,485,531	2,400,000,000	2,541,669,260
EXPENSES				
Salaries, Wages and Employees Benefits	14	956,683,954	836,539,119	836,539,119
Operating Expenses	15	1,450,980,307	1,675,567,345	1,675,567,345
Financial Expenses	16	5,026,322	4,642,371	4,642,371
Depreciation	5	15,654,831	22,868,003	22,868,003
TOTAL EXPENSES		(2,428,345,414)	2,539,616,838	2,539,616,838
SURPLUS/ (DEFICIT) FOR THE YEAR		(100,859,883)	(139,616,838)	2,052,422

The notes form an integral part of these financial statements which were approved by the council and signed on its behalf by;

.....
Eng. David Ngula

Chairman

.....
Eng. Goodluck Mmari

Executive Secretary

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

PARTICULARS (TZS)	CAPITAL FUND (TZS)	ACCUMULATED SURPLUS (TZS)	TOTAL (TZS)
F/YEAR 2021/22			
Opening Balance as at 1 July 2021	101,612,135	143,238,144	244,850,279
Surplus/(Deficit) for the Year	-	(100,859,883)	(100,859,883)
Balance as at 30 June, 2022	101,612,135	42,378,261	143,990,396
F/YEAR 2020/21 (Restated)			
Opening Balance as at 1 July 2020	101,612,135	282,854,982	384,467,117
Surplus/(Deficit) for the Year	-	(139,616,838)	(139,616,838)
Balance as at 30 June, 2021	101,612,135	143,238,144	244,850,279
F/YEAR 2020/21			
Opening Balance as at 1 July 2020	101,612,135	282,854,982	384,467,117
Surplus for the Year	-	2,052,422	2,052,422
Balance as at 30 June, 2021	101,612,135	284,907,404	386,519,539

The notes form an integral part of these financial statements which were approved by the council and signed on its behalf by;



.....
Eng. David Ngula
Chairman



.....
Eng. Goodluck Mmari
Executive Secretary

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 TZS	2020/21* (Restated) TZS	2020/21 TZS
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Funds from EWURA	13	2,327,485,531	2,400,000,000	2,541,669,260
Payment for expenses	17	(2,498,591,308)	(2,371,294,490)	(2,512,963,750)
Net Cash Flows used in Operating Activities	17A	(171,105,777)	28,705,510	28,705,510
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from Sale of Property and Equipment	5	(71,875,780)	(4,867,000)	(4,867,000)
Acquisition of Property and Equipment		(71,875,780)	(4,867,000)	(4,867,000)
Net Cash Flows Used in Investing Activities		(242,981,557)	23,838,510	23,838,510
NET CHANGE IN CASH AND CASH EQUIVALENTS		287,162,533	263,324,023	263,324,023
Cash and Cash Equivalents at the Beginning of the Year		44,180,976	287,162,533	287,162,533
CASH AND CASH EQUIVALENT AT THE END OF THE YEAR		287,162,533	287,162,533	287,162,533

The notes form an integral part of these financial statements which were approved by the council and signed on its behalf by;

.....
Eng. David Ngula
Chairman

.....
Eng. Goodluck Mmari
Executive Secretary

EWURA CONSUMER CONSULTATIVE COUNCIL

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

	Original Budget (TZS)	Adjustments (TZS)	Final Budget (TZS)	Actual on Comparable Basis (TZS)	Variance (TZS)	Reasons for the Difference
	(A)	(B)	(A+B)	(C)		
Receipts						
Revenue from EWURA	2,700,462,337	(402,000,000)	2,298,462,337	2,327,485,531	(29,023,194)	- 1.2 %
Other Revenue	-	-	-	-	-	-
Total Revenue	2,700,462,337		2,298,462,337	2,327,485,531	(29,023,194)	
Payments						
Staff Cost (A)						
Salaries, Wages and Other Benefits	956,683,954	0	956,683,954	956,683,954	(0)	
Operating Expenditure (B)						
Office Rent	19,900,000	0	19,900,000	19,010,534	889,466	4%
Furniture & Equipment	33,541,537	0	33,541,537	71,875,780	(38,334,243)	114 %
						Sudden shift of the Council Headquarters from Dar es Salaam to Dodoma as a result of a mandatory order of the government.
Car Maintenance & Running Costs	11,096,000	0	11,096,000	10,937,224	158,776	1%
Office Administration Expenses	110,370,360	0	110,370,360	111,154,196	(783,836)	(1%)
Councillors Fee	64,000,000	0	64,000,000	64,500,000	(500,000)	-1%
Trainings & Conferences	115,821,500	0	115,821,500	115,397,000	424,500	0%
Public Awareness Activities	147,853,500	29,023,194	176,876,694	168,790,634	8,086,060	5%
Council Meetings	137,898,077	0	137,898,077	149,062,298	(11,164,221)	-8%
Councillors Capacity Building	108,140,000	0	108,140,000	108,213,600	(73,600)	0%
Recruitment Costs	8,000,000	0	8,000,000	8,160,000	(160,000)	-2%
Regional Committees Activities	585,157,409	0	585,157,409	689,651,142	(104,493,733)	-
						Council started 5

	18%	new RCC offices relying of the annual budget of TZS 2.7 billion but unfortunately the budget was revised midway to 2.3 billion.
Total Operating Expenditure	1,341,778,383	29,023,194
Total Expenditure (A+B)	2,298,462,337	1,370,801,577
Net Change	402,000,000	1,516,752,408
		(145,950,831)
		11%
		(145,950,831)
		-6%
		(145,950,831)
		(29,023,194)
		(145,950,831)

EWURA CONSUMER CONSULTATIVE COUNCIL

6.0 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1: REPORTING ENTITY

The EWURA Consumer Consultative Council (EWURA CCC) was established under section 30 of the Energy and Water Utilities Regulatory Authority Act, Cap.414. The appointment of the Council members was done by the Minister for Water and Irrigation in September 2005; it became operational in June, 2006 after the appointment of the Chairman of EWURA Board of Councillors.

Currently the Council headquarters is at the Kambarage Tower, 10th Floor, Jakaya Kikwete Road, Medeli, Dodoma. Its postal address is 2857, Dodoma.

NOTE 2: BASIS OF PREPARATION

(a) Statement of Compliance

These annual financial statements have been prepared in accordance with International Public sector Accounting Standards (IPSAS) of the International Accounting Standards Board and are consistent with those from the previous year.

(b) Basis of Measurement

The annual financial statements are prepared on the historical cost convention. The annual financial statements are prepared on a going concern basis.

(c) Functional and Presentation Currency

These financial statements are presented in Tanzanian Shilling (TZS), which is the Council's functional currency. Except where indicated, financial information is presented in Tanzanian Shilling.

NOTE 3: SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these annual financial statements are set out below.

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

(i) Transactions and Balances

Foreign currency transactions (if any) are translated into Tanzanian Shillings using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statement of financial performance.

EWURA CONSUMER CONSULTATIVE COUNCIL

(ii) Cash and Cash Equivalents

Cash and bank balances in the statement of financial position comprise cash at banks and in hand and short-term deposits with an original maturity of three months or less, and is measured at amortized cost. For the purpose of the cash flow statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts.

-(iii) Employment Benefits

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

Additionally, the Council operate insured (health benefit) plan where contributions are paid to the National Health Insurance Fund (NHIF).

(iv) Revenue from Exchange Transactions

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Council and the revenue can be reliably measured. Revenue is reduced for estimated customer returns, rebates and other similar allowances. Incomes collected are accounted for on cash basis. Revenue from non exchange transactions is recognised as per IPSAS 23

Property, Plant and Equipment

Property, plant and equipment is stated at cost, excluding the costs of day-to-day servicing, less accumulated depreciation and accumulated impairment in value. Such cost includes the cost of any replacement parts in accordance with the related recognition criteria. Depreciation is calculated on a straight-line basis over the useful life of the assets. The annual rates of depreciation which have been consistently applied are:

Description	Rate
Furniture and Fittings	12.50%
Motor Vehicles	25.00%
Computers	33.30%
Printers	20.00%

The Council has adopted the provisions of Section 95 of IPSAS 17 Property, Plant and Equipment.

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable. However, no impairment loss has been discovered during 2021/2022 Council's financial statement.

EWURA CONSUMER CONSULTATIVE COUNCIL

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

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

(v) Provisions

Provisions are recognised 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. Where the Council expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in surplus/deficit net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre tax rate that reflects, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

(vi) Inventories

Inventories are stated at the lower of cost and net realizable value. Stationeries another consumables cost is determined on first in first out. Net realizable value is the estimated selling price in the ordinary course of business, less applicable variable selling expenses.

(vii) Investments and other Financial Assets

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

NOTE 4: CRITICAL ACCOUNTING ESTIMATES AND JUDGMENTS

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

EWURA CONSUMER CONSULTATIVE COUNCIL

Judgments

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

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

EWURA CONSUMER CONSULTATIVE COUNCIL

NOTE 5(a): PROPERTY, PLANT AND EQUIPMENT

COST	Office Equipment	Electronic Data Processing Equipment	Office Furniture & Fittings	Motor Vehicle	Total
As At 1 July, 2021	TZS 77,112,856	87,640,563	TZS 102,188,930	TZS 151,436,511	TZS 418,378,860
Additions during the Year	-	23,418,000	48,457,780	-	71,875,780
Balance As At 30 June, 2022	77,112,856	111,058,563	150,646,710	151,436,511	490,254,640
DEPRECIATION					
As At 1 July, 2020	68,856,228	87,640,563	79,773,717	151,436,511	387,707,019
Charge for the Year	7,885,128	1,639,359	6,130,344	-	15,654,831
As At 30 June, 2021	76,741,356	89,279,922	85,904,061	151,436,511	403,361,850
CARRYING VALUE					
As At 30 June, 2022	371,500	21,778,641	64,742,649	0	86,892,790
As At 30 June, 2021	8,256,628	-	22,415,213	-	30,671,841

The Property, Plant and Equipment as at 30 June, 2022 have 11 items of Office Equipment with total cost of TZS 77,112,856, 20 items of Electronic Data Processing Equipment of total cost value of TZS 111,058,563, 17 items of Furniture and Fittings totalling TZS 150,646,710 and 1 Motor Vehicle with cost value of TZS 151,436,511 which have been fully depreciated but still in use.

NOTE 5(b): PROPERTY, PLANT AND EQUIPMENT

Cost/Valuation	Office Equipment	Electronic Data Processing Equipment	Office Furniture & Fittings	Motor Vehicle	Total
As At 1 July 2020	TZS 76,897,856	87,640,563	TZS 97,536,930	TZS 151,436,511	TZS 413,511,860
Additions during the Year	215,000	-	4,652,000	-	4,867,000
Balance As At 30 June 2021	77,112,856	87,640,563	102,188,930	151,436,511	418,378,860
DEPRECIATION					
As At 1 July 2020	60,211,100	79,567,638	73,623,767	151,436,511	364,839,016
Charge for the Year	8,645,128	8,072,925	6,149,950	-	22,868,003
As At 30 June 2021	68,856,228	87,640,563	79,773,717	151,436,511	387,707,019

EWURA CONSUMER CONSULTATIVE COUNCIL

Cost/Valuation	Office Equipment	Electronic Data Processing Equipment	Office Furniture & Fittings	Motor Vehicle	Total
	TZS	TZS	TZS	TZS	TZS
CARRYING VALUE					
As At 30 June 2021	8,256,628	-	22,415,213	-	30,671,841
As At 30 June 2020	16,686,756	8,072,925	23,913,162	-	48,672,843

EWURA CONSUMER CONSULTATIVE COUNCIL

NOTE 6: CASH AND BANK BALANCES

	30.06.2022 TZS	30.06.2021 TZS
Bank Balance I (CRDB 01J1030697200)	34,853,292	45,908,409
Bank Balance II (CRDB 0150030697201)	67,910	155,733,585
Bank Balance III (CRDB 0150030697200)	9,259,774	79,115,043
Bank Balance IV (RCC Bank Accounts)	-	6,405,496
TOTAL	44,180,976	287,162,533

NOTE 7: INVENTORY

	30.06.2022 TZS	30.06.2021 TZS
Publicity Materials	77,880,000	-
TOTAL	77,880,000	-

The Council's major inventory is publicity materials which are usually bought in bulk and utilized over a couple of years and comprise of brochures, pamphlets, newsletters, banners and others. During the financial year 2021-2022 publicity materials were procured and at the end of the financial year the sum of TZS 77,880,000/- worth of publicity materials were in the store.

NOTE 8: PREPAYMENTS

	30.06.2022 TZS	30.06.2021 TZS
JumaWaziriNdiyumviye (Dodoma)	-	3,600,000
Summar Emporium (Morogoro)	-	2,000,000
Mrs. N.J. Fernandez (Mtwara)	-	3,000,000
Nyanza Coop. Union (Mwanza)	-	4,365,000
Rent Security Deposit	1,260,000	1,260,000
TOTAL	1,260,000	14,225,000

All prepayments originate from the rent paid for our regional offices upcountry

NOTE 9: RECEIVABLES

	30.06.2022 TZS	30.06.2021 (Restated) TZS	30.06.2021 TZS
Receivable from EWURA	-	-	141,669,260
Other Internal Receivables	23,071,712	34,246,496	34,246,496
Staff Loan	165,535,026	94,775,068	94,775,068
TOTAL	188,606,738	129,021,564	270,690,824

EWURA CONSUMER CONSULTATIVE COUNCIL

The Council operates a staff loan revolving fund whereby employees are given non-interest loans to help them in their development expenditures. The loans are repaid monthly. During the financial year 2021/22 eleven staffs were granted new staff loans hence an increase by 75% from last year.

NOTE 10: ACCRUED GRATUITY ACCOUNT

Council employees are recruited on the contract basis whereby at the end of each contract tenure employees are paid gratuity as required by law. The Council maintains a provision where the gratuity for each employee is kept each month. -

The rate of gratuity is 25% of the basic salary. In normal circumstance that amount should be deposited in the Deposit Account monthly to be paid to staff at the end of their contracts. But there is an arrangement whereby only 15% is kept in Deposit Account as gratuity payable while the remaining 10% is combined with another 10% deducted from staff salaries and sent to PSSSF (Public Service Social Security Fund) as pension contribution. This arrangement enables employees to secure their lives after retirement which couldn't be possible because of the contract nature of the Council employment. For the period ended 30 June 2022 the Accrued Gratuity was as shown below

	30.06.2022 TZS	30.06.2021 TZS
Accrued Gratuity	107,328,267	189,181,699
TOTAL	107,328,267	189,181,699

NOTE 11: TRADE CREDITORS

	30.06.2022 TZS	30.06.2021 TZS
Vodacom TZ PLC	6,540,000	-
Commissioner for Domestic Revenue	54,085,239	-
PSSSF	60,047,532	-
Audit fee Payable	26,829,070	27,048,960
TOTAL	147,501,841	27,048,960

The increase in payables by over 445% from last year was mainly attributed by unpaid current statutory deductions and communication services due to budget reduction.

The Council approved annual budget for the financial year 2021/22 was TZS 2.7 billion but was revised towards the end of the financial year to 2.298 billion. That move led to the Council failing to honor some of its obligations as they fell due. Those obligations include remittance of PAYE & SDL taxes, Pension contributions and airtime charges.

EWURA CONSUMER CONSULTATIVE COUNCIL

TZS 54,085,239 is unpaid PAYE and SDL for the month of March, April, May and June 2022, TZS 60,047,532 is unpaid PSSSF for the month of March, April, May and June 2022 and TZS 6,540,000 is unpaid communication bills from Vodacom for the month of January and March 2022.

NOTE 12: CORRECTION OF ERRORS

In the Financial year 2020/21 there was an error in the financial statements by overstating Revenue from Ewura by the sum of TZS 141,669,260 which resulted into overstatement of Receivables. This has now been corrected by restating the financial statements by reducing the Revenue from Ewura and reducing Receivables from Ewura by the same amount.

Revenue

	Previous Balance 30.06.2021 TZS	Adjustment TZS	Restated Balances 30.06.2021 TZS
Revenue from EWURA	2,541,669,260	(141,669,260)	2,400,000,000
Total	2,541,669,260	(141,669,260)	2,400,000,000

Receivable

	Previous Balance 30.06.2021 TZS	Adjustment TZS	Restated Balances 30.06.2021 TZS
Receivable from EWURA	141,669,260	(141,669,260)	-
Other Internal Receivables	34,246,496	-	34,246,496
Staff loan	94,775,068	-	94,775,068
Total	270,690,824	(141,669,260)	129,021,564

NOTE 13: REVENUE

Revenue was the sum of quarterly budget grants provided by EWURA to enable the Council to meet its operations.

	2021/22 TZS	2020/21 (Restated) TZS	2020/21 TZS
Revenue from EWURA	2,327,485,531	2,400,000,000	2,541,669,260
TOTAL	2,327,485,531	2,400,000,000	2,541,669,260

EWURA CONSUMER CONSULTATIVE COUNCIL

NOTE 14: SALARIES, WAGES AND EMPLOYEE BENEFIT

	2021/22	2020/21
	TZS	TZS
Salaries and Wages	511,002,962	442,385,784
Gratuity	128,668,240	118,401,655
Medical Expenses	19,086,016	13,271,573
Housing Allowances	102,934,592	88,477,157
Transport Allowances	42,300,000	38,400,000
Leave Passage	35,048,455	36,864,578
Staff Welfare	44,769,897	36,539,929
Airtime	58,774,312	49,417,137
Compensation Fund	1,252,244	4,278,291
Utility & Entertainment	12,847,236	8,503,015
TOTAL	956,683,954	836,539,119

NOTE 15: OPERATING EXPENSE

	2021/22	2020/21
	TZS	TZS
Councillors Fee	64,500,000	64,000,000
Council Meetings	30,020,000	22,500,000
Trainings & Conferences	172,520,600	210,502,100
Local Visitations	51,090,000	25,707,000
Technical Meetings	105,919,498	118,171,726
Public Inquiries/Hearings	13,122,800	-
Regional Committees	689,651,142	875,997,124
Public Awareness Programs	168,790,634	224,622,085
Advertisement Expenses	2,360,000	-
Maintenance of Office Equipment	4,029,000	2,950,000
Telephone, Fax, Internet & Website	3,537,626	3,745,500
Local Travel	1,761,594	5,317,600
Newspapers	1,694,000	2,146,200
Consultancy Services	9,100,000	-
Printing & Stationeries	4,093,689	6,215,800
Office Entertainment	8,726,095	11,249,300
Audit Fee	36,838,985	41,928,460
Office General Expenses	11,497,794	11,217,172
Postages & Stamps	2,798,800	3,821,900
Recruitment Costs	8,160,000	-
Motor Vehicle: Fuel & Maintenance	10,937,224	15,341,657
Electricity	800,000	3,129,583
Office Rent	19,010,534	-

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Skills Development Levy	27,222,192	23,466,638
Car Parking	330,000	-
Office Cleanliness	2,468,100	3,537,500
TOTAL	1,450,980,307	1,675,567,345

NOTE 16: FINANCIAL CHARGES

	2021/22 TZS	2020/21 TZS
Bank Charges	5,026,322	4,642,371
TOTAL	5,026,322	4,642,371

NOTE 17: CASH PAYMENTS FOR EXPENSES

	30.06.2022 TZS	30.06.2021 (Restated) TZS	30.06.2021 TZS
Staff Salaries and Employees Benefit	956,683,954	836,539,119	836,539,119
Operating Costs	1,450,980,307	1,675,567,345	1,675,567,345
Finance Costs	5,026,322	4,642,371	4,642,371
Change in Receivables	59,585,174	(153,348,558)	(11,679,298)
Change in Prepayments	(12,965,000)	-	-
Change in Inventory	77,880,000	-	-
Change in Accrued Gratuity	81,853,432	(1,031,731)	(1,031,731)
Change in Trade Creditors	(120,452,881)	8,925,944	8,925,944
Cash Payment for Expenses	2,498,591,308	2,371,294,490	2,512,963,750

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NOTE 17A: RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUSES/ (DEFICIT)

	30.06.2022	30.06.2021 (Restated)	30.06.2021
	TZS	TZS	TZS
Operating Surplus for the Year	(100,859,883)	(139,616,838)	2,052,422
Non-Cash Movement:			
Depreciation	15,654,831	22,868,003	22,868,003
Change in Inventory	(77,880,000)	-	-
Change in Receivables	59,585,174	153,348,558	11,679,298
Change in Prepayments	12,965,000	-	-
Change in Creditors	120,452,881	(8,925,944)	(8,925,944)
Change in Gratuity Payable	(81,853,432)	1,031,731	1,031,731
TOTAL	(171,105,777)	28,705,510	28,705,510

NOTE 18: CAPITAL COMMITMENTS

The Council had no capital commitments as at 30 June 2022.

NOTE 19: CONTINGENT LIABILITY

There were no contingent liabilities as at 30 June 2022.

NOTE 20: COMPARATIVE FIGURES

Previous year's figures have been re-grouped wherever considered necessary to make them comparable with current year's figures.

NOTE 21: RELATED PARTY DISCLOSURE

Parties are considered to be related if one part has the ability to control the other party and exercise significant influence over the party in making financial and operating decisions. In the normal course of the business, a number of transactions are entered into related parties. The Council's related parties are Board of Councilors and members of senior management.

Key Management Personnel:

Key management personnel as defined in IPSAS 20 Related Parties Disclosures are all Councilors and other persons having the authority and responsibilities for planning, directing and controlling the activities of the reporting entity. Below are transactions and balances held with related parties as at reporting date.

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The number of Councilors was 7 while key management personnel were 4.

PARTICULARS	2021/22	2020/21
Councilors Fee	64,500,000	64,000,000
Councilors Allowances	44,900,000	44,900,000
Key Management Salaries & Benefits	168,473,667	168,473,667

NOTE 22: POWER OF THE COUNCIL

Under EWURA Act, Cap.414 the Council has power to make its own rules for regulating its procedure and other matters relating to its functions Sec.30(5).

NOTE 23: DISCLOSURE ON PROCUREMENT

The Council continued to consult and channel all procurement activities through EWURA tender board for the whole year ended 30 June 2022.







Ewura Consumer Consultative Council
PSSSF Kambarage Tower
Jakaya CCM Road
P. O. Box 772, Dodoma, Tanzania
Telephone: +255 262 960 099
E-mail: info@ewuraccc.go.tz
Website: www.ewuraccc.go.tz

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