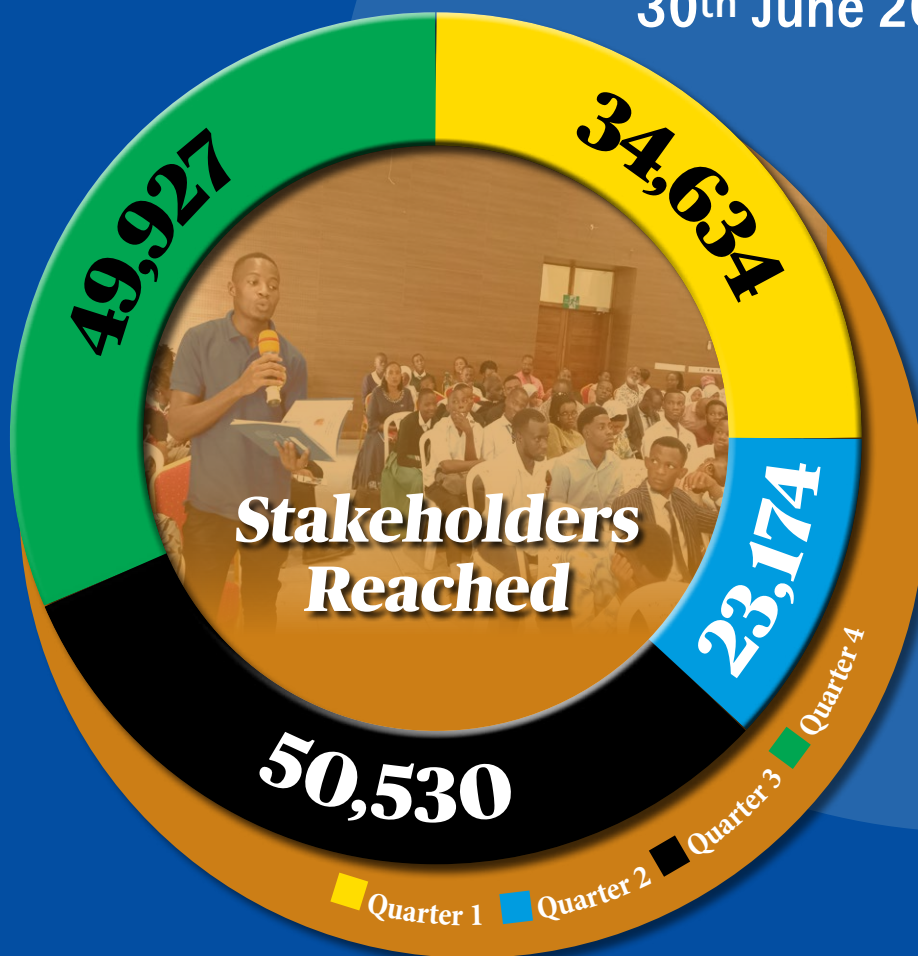


ewura CCC
Consumer Consultative Council

Annual Report

For the Financial
Year Ending
30th June 2023



ANNUAL REPORT

FOR THE FINANCIAL YEAR ENDING
30th JUNE, 2023

March, 2024



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List of Acronyms and Abbreviations

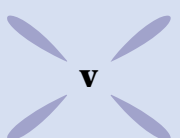
CAG	Controller and Auditor General
CRC	Consumer Representative Council
CS	Communication Strategy
COMA	Customer cum Office Management Assistant
CCC	Consumer Consultative Council
DITF	Dar Es Salaam International Trade Fair
DP	Development Partner
EWURA	Energy and Water Utilities Regulatory Authority
EWURA 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
MoE	Ministry of Energy
MoW	Ministry of Water
NIP	National Institute of Productivity
NGO	Non-Governmental Organization
OPRAS	Open Performance Review and Appraisal System
RCC	Regional Consumer Committee
REA	Rural Electrification Agency
RCC	Regional Consumers Committee
RM	Resources Mobilization
SP	Strategic Plan
TBC	Tanzania Broadcasting Corporation
TCF	Tanzania Consumer Forum
UWASA	Urban Water Supply and Sanitation Authority
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 2857,
Dodoma. Tanzania**

Dear Sir,

RE: SUBMISSION OF ANNUAL REPORT FOR THE FINANCIAL YEAR 2022/23

Pursuant to Section 33(5) of the Energy and Water Utilities Regulatory Authority Act, Cap 414, I hereby submit the EWURA CCC Annual Report, along with Audited Financial Accounts for the Financial Year 2022/23.

The report highlights the activities implemented, achievements accomplished and challenges encountered during FY ending 30th of June 2023. It goes on to give the Council's plans and way forward for the FY 2023/24.

We look forward to your unwavering support and guidance in FY 2023/24 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 2022/23 stand as crucial milestones in the Council's journey, serving as vital metrics to gauge performance, showcase achievements and delineate challenges faced during the review period.

At the core of the Council's mission is the unwavering commitment to safeguarding the interests of consumers of EWURA-regulated goods and services. To realize this objective, EWURA CCC has diligently executed its legal mandate by implementing a range of activities, ensuring a strong presence, and fostering consumer awareness among other initiatives.

As the FY 2022/23 unfolded, the Council witnessed the culmination of its five-year Strategic Plan, marking the conclusion of its lifespan on 30 June 2023. Recognizing the significance of this guiding framework, the Council took the strategic step of approving a one-year extension of the strategic plan, providing the necessary runway for the formulation of a comprehensive Strategic Plan to span the next five years.

The extended Strategic Plan is poised to invigorate and protect consumer interests by advocating for enhanced service delivery. This endeavor has set in motion a meticulous planning process, culminating in the development of a new draft Strategic Plan that will chart the course for the Council's endeavors over the next five years.

Further, in collaboration with EWURA, the Council reviewed and refined its Scheme of Service and Salary Structure. A task force was formed for this purpose and the Scheme awaits approval from the Council.

The fiscal year also marked the retirement of Eng. Goodluck E. Mmari, one of the founders and Executive Secretary since the Council's inception in 2007. My heartfelt thanks go to him for the remarkable work and contributions made during his tenure of service.

I extend my sincere gratitude and profound appreciation to the President of the Republic of Tanzania, Her Excellency Samia Suluhu Hassan and the Ministers responsible for Energy and Water, for their unwavering support and continued guidance.

I also like to convey my sincere thanks and heartfelt appreciation to the Chairman, Board Members, Members of the Management Team and all Workers of EWURA for their untiring commitment, professionalism, support, and guidance they provide to promote the Council's success.

Additionally, I extend my gratitude to all stakeholders who play pivotal roles in the Council's existence and its accomplishments. Without their persistent support, EWURA CCC would not have achieved its current standing.

I seize this opportunity to express my thanks to all fellow Council Members, the Council Management and staff as well as the Regional Consumer Committees (RCCs). It is their determination, resilience and unwavering commitment that facilitated the Council to accomplish the reported .

Eng. David Ngula
Chairman - EWURA Consumer Consultative Council.
 March 2024



Statement from the Executive Secretary

The EWURA CCC continues to demonstrate commendable performance despite facing challenges, particularly constraints related to insufficient human and financial resources that hinder the effective implementation of some of the planned activities.

As outlined in the detailed FY 2022/23 Annual Report, the Council successfully executed over 56 planned activities, aligning with its six main strategic objectives specified in the Strategic Plan.

Throughout the reviewed year, the Council prioritized and intensified consumer empowerment through various initiatives aimed at cultivating an informed consumer base capable of defending their rights. Recognizing the crucial role of knowledgeable consumers in maintaining a healthy marketplace, the Council continued its significant strides in awareness campaigns and media engagement.

In the period under review, the Council implemented 601 awareness programmes equivalent to 59% of the 1,020 targeted programmes, reaching 158,265 stakeholders equivalent to 592.8% of the 26,700 targeted stakeholders.

To expand its reach and maintain visibility, the Council continued to engage both mass and social media. In this initiative, the Council increased its overall media engagement from 260 times in the previous year to 262 times in the reviewed year.

The Council actively participated in EWURA-organized mediation sessions, case hearings, award-giving sessions and public inquiries on tariff applications.

Participation in various exhibitions such as Farmers' Day, the 46th Dar es Salaam International Trade Fair, World Consumer Rights Day and Maji Week allowed the Council to connect with stakeholders, offering platforms for face-to-face engagement. These events also served as opportunities to assist aggrieved consumers in filing and resolving their complaints, and forwarding some of them to EWURA that required legal attention.

Further, the Council devised an Office Guideline Manual to enhance the functioning of its regional offices, detailing smooth operations of the RCCs in day-to-day operations. This Guide is expected to yield good results upon implementation.

Despite achieving progress in several implemented activities, the Council faced challenges that could have jeopardized its operations, with insufficient funds being the primary concern. In response, the Council adopted measures such as prioritizing semi-funded awareness programmes and strengthening its resource mobilization strategy to bridge the financial gap.

It is crucial to acknowledge that these achievements were a result of concerted effort, hard work, and selflessness demonstrated by Council members, Council Management and staff, RCCs, EWURA, and the Government. I extend my heartfelt appreciation to all who contributed to the Council's success, enabling it to fulfill its legal mandate.

Ms Stella K. Lupimo,
Ag. Executive Secretary - EWURA Consumer Consultative Council.
March 2024

Executive Summary

The EWURA CCC Annual Report for the FY 2022/23 covers the Council's plans, activities, achievements, and challenges implemented and encountered during the period stretching from the 1st of July 2022 to the 30th of June 2023. The report bears testimony that the Council's performance was satisfactory, bearing in mind the major challenge of scarcity of funds and other resources such as human resources.

This report is in three parts which are the introductory section, activities implemented, and conclusion. The Council's activities highlighted in this report are guided by six (6) major objectives extracted from EWURA CCC's five (5)-year 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.

During the year under study, the Council implemented over 56 main activities and regulars. This is an increase of 27.3% compared to 44 activities executed in the previous year. The increase in the number of activities shows the Council's commitment to promoting consumer empowerment and protection.

The Council's performance was pleasing despite the financial challenges encountered. The 56 main activities show the Council's diversification and expanding areas of coverage in a bid to foster consumer protection. The Council implemented 601 awareness programmes equivalent to 59% of the 1,020 planned awareness programmes. Despite the drop in the number of awareness activities implemented in the year in question, the period saw the number of stakeholders increasing from the target number of 102,300 to 158,265 equivalent to a 154.7% increase.

Complaints handling is one of the important duties performed by the Council. The EWURA Consumer Complaints Settlement Rules 2020 empower the Council to be part and parcel of the complaint's resolution processes. During the period under review, the Council received 4,385 complaints equivalent to 91.3% of the plan. Of the 4,385 complaints, 2,432 equivalent to (55.5%) were related to water services, 1,867 (42.6%) electricity, and 68 (1.5%) fuel, while 18 (0.4%) related to LPG services.

The Council also embarked on consumer representation through participating in EWURA-held 109 mediations, 17 case hearings, 19 public hearings on tariff review and 53 award-giving ceremonies.

On the other hand, the Council increased its visibility and stakeholder engagement by participating in various exhibitions such as Farmers' Day (Nanene), World Consumer Rights Day (WCRD), DITE, and other regional exhibitions. These exhibitions are important in the operations of the Council as they provide a platform for closer interaction with stakeholders. The Council also planned and executed various measures meant to strengthen institutional capacity. These involved attending and holding various trainings for staff members and Councilors.

Before its five (5)-year Strategic Plan (2018 - 2023) came to an end on 30 June 2023, the Council reviewed the expiring SP. The review concentrated on reports implemented during the SP lifetime. The task involved a review of the implementation of each strategic objective, and an analysis of set targets for each and therefore establishing possible reasons for/not achieving the expected results, and recommendations thereof. At the end of the assignment, the implementation report was prepared.

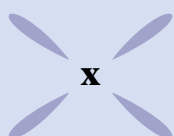
Another mega activity undertaken during the period was the review of the proposed Scheme of Service and Salary Structure for the Council staff. In collaboration with EWURA, a task force was formed to work on the proposed Scheme and the same waits Council approval.

In its effort to enhance the operations of its upcountry offices, the Council drafted the Office Guideline Manual that sets rules on how the RCC should be engaged in the day-to-day running of the regional offices. The guidelines are expected to yield positive results.

Though the performance this year was pleasing, the Council faced challenges that hindered it from fully executing some of the planned activities. The hurdles included financial constraints, poor response by consumers to file complaints to service providers and lack of working tools for outdoor awareness programmes, among others.

To counter the challenges, the Council came up with some strategies. These included strengthening or developing a resource mobilization strategy where it made follow-ups and continued dialogue with Development Partners (DPs) to secure funding.

Strategies to work on soliciting funds from sources other than the Regulator are put in place for the next financial year.



Part 1

About EWURA CCC

I. Introduction

Annual reports are important in the existence of successful organisations as they play a pivotal role in reflecting success trajectory, while at the same time giving the way forward. It is against this fact that the Council produced the 2022/23 annual report highlighting its plans, activities implemented, challenges faced and the way forward.

During the FY 2022/23, the Council implemented over 56 major activities that were hinged upon six (6) major objectives derived from EWURA CCC's five-year strategic plan. The Council implemented various activities such as consumer awareness programmes, complaints handling, responding to stakeholder inquiries, carrying out quick surveys, and participating in various exhibitions such as the Farmers' Day, DITE, and other regional shows. Also, the Council continued with its drive to strengthen institutional capacity with training, strategic plan review and other related activities.

Apart from the activities executed during the period under review, this report also highlights challenges that continued to cripple the Council's operations such as the perennial setback of insufficient finances and it highlights the strategies and plans put in place by the Council to forge ahead and maintain the success momentum.

II. Objectives

The EWURA CCC's operations and activities are guided by Six (06) strategic objectives derived from its 5-year SP. Other documents include the Communication Strategy, RCC Awareness-raising guidelines, Human Resources Manual, and the Financial Manual. The strategic 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:

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 the Council's 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



Ms. Stella Lupimo
Ag. Executive Secretary

V. Management Team (Secretariat)

The Secretariat or the Management team is the cornerstone of EWURA CCC's existence and smooth day-to-day running of its affairs. Composed of four staff members, the Secretariat falls under the commandship of the Executive Secretary, who oversees the operations of the Council. The team comprises staff from the Finance, Administration, and Advocacy units. During the period under review, the Secretariat was at the forefront of overseeing the implementation of the Council's plans and programmes. The team also availed reports on the Council's performance during meetings. The members of the management team were: -



Ms. Stella Lupimo
Ag. Executive Secretary



CPA Erasto Kishe
Accountant



Ms. Mwanahawa Said
Ag. Administrative &
Human Resource Officer



Mr. Lugiko L. Lugiko
Ag. Advocacy 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 Kambarage Towers along Jakaya Kikwete Avenue.

To facilitate the smooth operation of the Council, there is a network of Regional Consumer Committees (RCCs) in 30 regions of Mainland Tanzania. Being a commercial city, Dar es Salaam is a special zone purposely 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

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

Section Two

2.0 General Performance

The FY 2022/23 was another satisfactory year for EWURA CCC as the Council continued to battle challenges such as insufficient funds and human resources. To consolidate its success base and intensify its momentum, the Council increased the number of major activities from 44 recorded the previous year to 56 in the current year. The Table below shows major activities implemented by the Council:-

Table 2: Activities Implemented in FY 2022/23

S/N	ACTIVITY	S/N	ACTIVITY
1	Reviewed, scheduled, and monitored RCC activities including funded awareness programs		project visits
2	Convened Statutory and Technical meetings	14	Capacity building to staff, as per the approved Council training plan
3	Participated in exhibitions and the 2023 WCRD Commemorations	15	Reviewed the Organizational Structure
4	Implemented awareness & sensitization programmes	16	Conducted 3rd Staff annual meeting
5	Reviewed Council's Strategic Plan, Communication Strategy, and HR Manual	17	Visited stakeholders
6	Attended EWURA-organised mediation, and case hearing meetings	18	Prepared and submitted annual report for FY2021/22 to MoE and EWURA
7	Produced Guidelines for Running EWURA CCC Offices	19	Participated in various exhibitions
8	Attended EWURA organized Award Giving Meetings	20	Printed and distributed publicity materials
9	Networked with stakeholders	21	Attended professional seminars
10	Received and assisted aggrieved consumers in lodging complaints and following up on their solutions	22	Engaged the Media during awareness programmes
11	Prepared quarterly performance reports	23	Worked on staff matters
12	Prepared and scheduled Annual Meeting	24	Participated in regional-level exhibitions
13	Participated in MoE electricity	25	Participated in the Midwifery Council Annual Meeting
		26	Undertook Customer Satisfaction Survey
		27	Followed up Scheme of Service and other related issues
		28	Branded the Council through the National Commercial Directory
		29	Participated in TFC-related activities
		30	Procured working tools and facilities
		31	Prepared action plans
		32	Participated in 2023 International Women's Day celebrations

S/N	ACTIVITY	S/N	ACTIVITY
33	Participated in the 46th Dar es Salaam Trade Fair	44	Participated in Maji Week (2023) exhibitions
34	Prepared Annual budget for FY 2023/24	45	Strengthened (developed) Resource mobilization strategy
35	Represented consumers in public hearing meetings	46	Implemented CAG recommendations
36	Participated in the Farmers' Day (Nanenane) exhibitions	47	Conducted Councillors' familiarisation visits
37	Received visitors and enquiries	48	Participated in Stakeholders' meetings
38	Received Bill Supplement in respect of the establishment of EWURA and CCC	49	Conducted training in Resource Mobilization
39	Prepared, produced, and circulated Mtumiaji Newsletters	50	Prepared Council's FY 2023/24 proposed budget
40	Engaged service providers and followed up on complaints	51	Trained secretariat staff and COMAs as per the TNA plan
41	Participated in TBC annual public education stakeholders meeting	52	Conducted staff HIV/ AIDS preventive and intervention programme
42	Prepared and Submitted Financial Reports	53	Appointed/Realigned staff members
43	Strengthened website and social media platforms	54	Participated in high-profile meetings
		55	Conducted extraordinary meeting/retreat to deliberate/discuss Council Charter
		56	Attended exit meetings

To facilitate comprehension and easy follow-up of this report, the activities mentioned above are hereby presented into two main groups, that is those within the Advocacy and Education Unit and those within the Administration and Human Resources Unit.

2.1 ADVOCACY AND EDUCATIONAL ACTIVITIES PERFORMED

The Council executed several advocacy and educational activities together with various regulars during the FY 2022/23. This section highlights the activities as follows: -

2.1.1 Preparation of Plans and Monitoring Implementation of Activities

Planning plays a pivotal role in the success trajectory of EWURA CCC and is an important component of the Council's undertakings. As the Council's norm, planning played a crucial role in the execution of FY 2022/23 activities. The Council prepared an annual action plan guided by Strategic Plan objectives. The move was important in the existence of the Council as it eradicated spontaneous decisions among other reasons. Using the annual action plan, the Council came up with Quarterly action plans, which were then downscaled to monthly activity plans. To ensure ownership of the planned activities, the Council's planning process was participative/inclusive as every staff member was involved in the process. The monthly activity plans were then forwarded to RCCs and COMAs for execution.

2.1.2 Media Engagement

Media engagement played a key role in EWURA CCC's operations during the period under review. With the media's ability to reach a heterogeneous audience at the same time and defeating the limitations of time and distance in sending messages, the Council's

stakeholder engagement became smooth. The Council increased media engagement during the FY 2022/23, resulting in a ripple effect on its achievements such as augmentation of the number of stakeholders reached, complaints handled, and other activities.

The Council also employed the mass media in implementing awareness and public education programmes. The media's hypodermic needle theory effects on the audiences were of paramount importance as they helped the Council to influence many people towards claiming their rights and at the same time seeking redress when necessary. EWURA CCC engaged both electronic and print media houses, thereby reaching out to a huge audience at the same time.

EWURA CCC engaged four national newspapers (Nipashe, HabariLeo, Mwananchi, and Daily News). The Council, was engaged in 263 media sessions which is equivalent to 119.2% of the 120-set target. This accomplishment may be associated with the good relationship between the Council with the media that resulted in increased cooperation, and hence surpassing the set target. Both community and mainstream media were engaged. The table below gives an outline of all the media platforms engaged: -

Table 3: Media Outlets Engaged by the Council

S/N	Newspapers	S/N	Radio Stations	S/N	Radio Stations
1	Nipashe	1	TUkweli Radio (Morogoro)	26	Muungano FM (Dodoma)
2	Habari Leo	2	Planet FM (Morogoro)	27	Sauti Yetu Online (Dodoma)
3	Mwananchi	3	UFM Radio (Coast Region)	28	Taarifa Online (Dodoma)
4	Daily News	4	Selous FM (Ruvuma)	29	Azam Media
		5	Banana FM (Kilimanjaro)	30	Kakwale (Rukwa)
		6	TBC Radio	31	Magic FM (Coast Region)
		7	Capital Radio (Ilala)	32	UFM (Coast Region)
		8	Radio Faraja (Shinyanga)	33	Nuur FM (Tanga)
		9	Uhai FM (Tabora)	34	Metro FM (Mwanza)
		10	Ndingala FM (Rukwa)	35	Wasafi FM
		11	VOS FM (Rukwa)	36	Nuru FM (Iringa)
		12	Nyemo FM (Dodoma)	37	Shamba FM (Iringa)
		13	KICORA FM (Kigoma)	38	Moshi FM (Kilimanjaro)
		14	Smile FM (Manyara)	39	Baraka FM (Mbeya)
		15	Manyara FM (Manyara)	40	Sweet FM (Mbeya)
		16	Pride FM (Mtwara)	41	Safina Radio (Arusha)
		17	HRM Radio (Mtwara)	42	Top Radio (Morogoro)
		18	Safari Radio (Mtwara)	43	Mashujaa FM (Mtwara)
		19	Storm FM (Geita)	44	HFM Radio (Mtwara)
		20	Radio Karagwe (Kagera)	45	Jogoo FM (Ruvuma)
		21	Radio Mbiu (Kagera)	46	Jembe FM (Mwanza)
		22	Radio Vision (Kagera)	47	Faraja FM (Shinyanga)
		23	Rubondo FM (Geita)	48	Tabora FM (Tabora)
		24	Maisha FM (Dodoma)	49	Storm FM (Geita)
		25	Dodoma FM (Dodoma)	50	Fahara Online (Geita)
S/N	TV Stations				
1	Ayo TV				
2	Azam TV				
3	Global TV				
4	TBC1				
5	ITV				
6	EATV				
7	Imara Online TV				
8	Storm TV				
9	Tanga TV				
S/N	Blogs				
1	Misalaba blog				
2	HabariMotomoto blog				
3	Geita Press Blog				

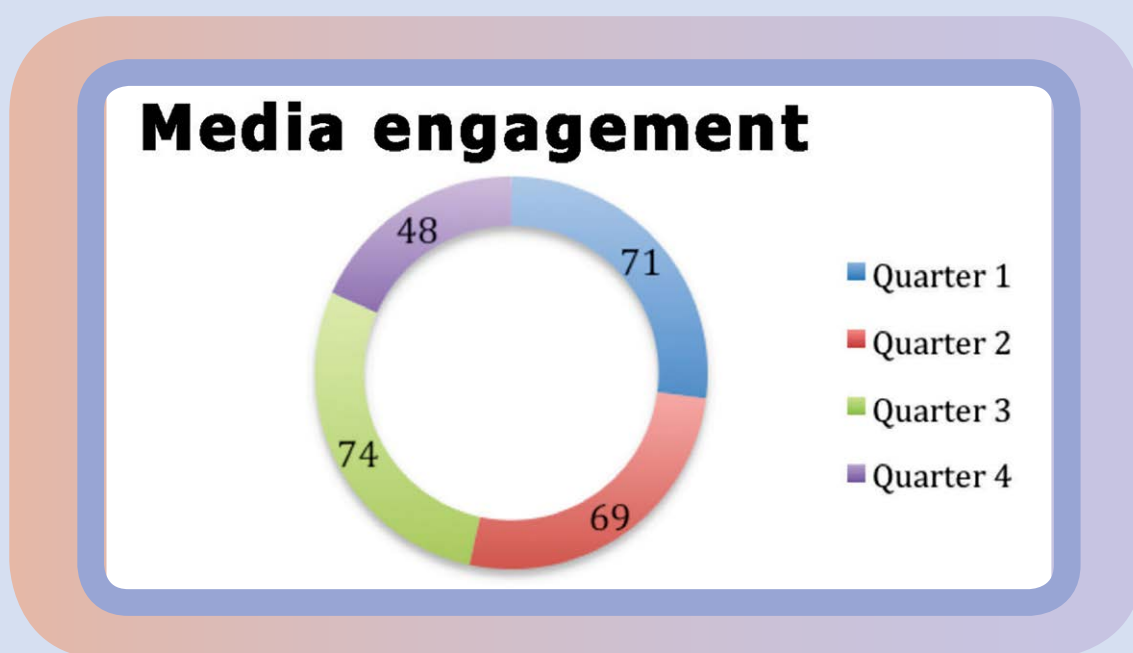


2.1.3 Media Engagement Analysis

The Council continued to make use of all forms of media including online platforms to keep up with digital advancement and reach out to a wider audience. Besides using conventional television stations, the Council utilized online channels such as Global TV, Imara Online TV, and Ayo TV, just to mention a few. In this digital age, online platforms play a crucial role as they provide an easy and convenient means of relaying information. As per its norm, the Council produced five (5) fifteen-minute television programmes that were broadcast through ITV and TBC television channels. The programmes were aired during the DITF and Nanenane exhibitions to help reach out to a broader audience.

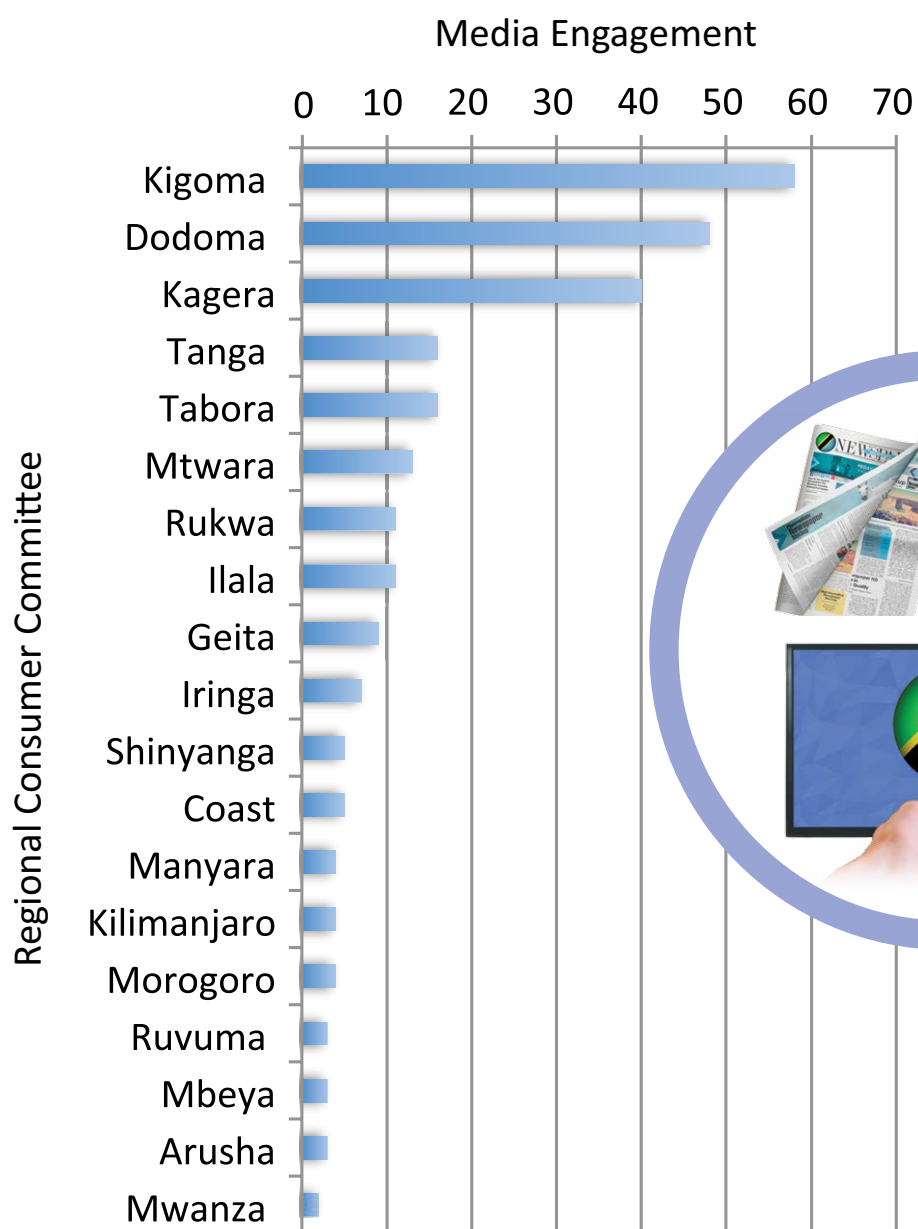
During the FY 2022/23, though the Council recorded a slight decrease in the number of media houses engaged, it recorded a slight increase in its media engagement drive. The media were engaged 263 times as compared to 260 times the previous year. Of the 263 media engagements, the Council utilised the media 71 times in the first quarter, 69 in the second quarter, 75 in the third quarter, and 48 in the fourth quarter. This is illustrated in Figure 1 below: -

Figure 1: Frequency of media engagement in FY 2022/23



Of the 263 media engagements, Kigoma topped the list with 58 engagements, followed by Dodoma with 48 and Kagera with 40. At the bottom of the table are Mbeya and Arusha who engaged the media three times each, while Mwanza anchors the table with two engagements. The table below illustrates RCCs media engagement frequency: -

Table 4: Frequency of media engagement in FY 2022/23



2.1.4 Strengthening of Social Media Platforms

To reach out to many people and maintain visibility, the Council trained three of its management staff on social media engagement. The in-house training that was hosted by a social media expert from MAELEZO exposed the management team to manage the Council's social media accounts and website. After the training, the Council embarked on extensive use of its social media platforms during the reporting period. Various messages/posters were designed and posted on different social media platforms. Regular updates on the Council's executed activities were crafted and posted/uploaded on the Council's social media handles such as X (formerly Twitter), Instagram, Facebook, and WhatsApp groups.

2.1.5 Branding of the Council

In FY 2022/23, the Council branded itself in the National Commercial Directory (NCD) on pages 142 and 143. The placement of an advert in the Directory increases the visibility and publicity of the Council and may attract the public to learn about EWURA CCC, including prospective donors. The advert can also be obtained from the NCD website at www.ncd.co.tz

2.1.6 Stakeholders' Meetings Attended

The Council attended various stakeholder meetings to improve networking and visibility as shown below:

- i. The Council received two invitations from EWURA to attend stakeholders' meetings. The first stakeholders' meeting was held on the 29th of May 2023. The Chairman, Eng. David Ngula attended. The meeting intended to discuss the proposed EWURA (Petroleum Products Price Setting) Rules Amendment.
- ii. The second stakeholders' meeting attended by the Council was convened on 23 June 2023. The meeting intended to discuss the Issuance of Consumer Installation Licenses to Transporters. The Council was represented by COMA for Ilala.
- iii. The Council's Ag. AO and COMA-Dodoma attended a stakeholders' meeting organized by the Ministry of Energy to discuss the National Roadmap for Clean Cooking Energy by 2033. The meeting was held on 13th and 14th April 2023 at the PSSSF Building Makole.

2.1.7 Fora to Promote Service Provider Relationships

To improve visibility and relationships with various stakeholders, the Council organized and conducted various fora during the FY 2022/23. The Council held a total of 54 forums where stakeholders were engaged.

2.1.8 Online MoE Meeting

The Council was requested to review and submit its comments in respect of the MoE draft Client Service Charter and participate in an online meeting thereof. The Ag. ES participated in the online meeting on the 9th of February 2023 and presented the Council's comments in respect of the MoE Clients Service Charter.

2.1.9 Publication of Mtumiaji Newsletter

To enhance engagement with various stakeholders, the Council produced the Mtumiaji Newsletter. The 7th and 8th editions of the newsletter were produced, 2,000 copies printed and distributed to various stakeholders.

65 media houses engaged

4,385 complaints were received and resolved by the Council

53 EWURA organized awards ceremonies attended

158,265

The number of stakeholders reached in 601 implemented awareness programmes

2.1.10 Distribution of Publicity Materials

The Council prepared, printed and distributed publicity materials as requested by CO-MAs/RCCs. Of the printed materials, 150 were Diaries, 1,000 walls and 500 desk calendars. Others included PVC and roll-up banners and posters. The materials play an important role in awareness creation and consumer education. The materials also help to promote the Council's visibility.

2.1.11 Media Tour

During the FY 2022/23 the Council made several tours to media houses. This is a bold step in improving media relations and maintaining visibility. The media houses visited include Africa Media Group and Dar 24 Media to mention a few.

2.1.12 Execution of Awareness Programmes

The Council, implemented 601 awareness programmes for the FY 2022/23. This is equivalent to 59% of the 1,020 targeted programmes. The major reduction in the number of awareness activities is mainly attributed to financial constraints that saw many scheduled awareness campaigns being shelved.

Despite the drop in the number of awareness activities implemented in the year in question, the period saw the number of stakeholders increasing from the target number of 102,300 to 158,265 equivalent to a 154.7% increase. This can be associated with the groups of stakeholders involved in the executed programmes. In other words, the Council performed remarkably well during this year, as it surpassed the target by 154.7%. With more funding being availed to the Council, then the sky is the limit when it comes to its success trends. The Table below highlights the Council's performance in awareness creation programmes: -

Table 5: Number of Awareness Programmes Done and Stakeholders Reached

Quarter	Number of Programmes per quarter	Stakeholders reached	Targeted stakeholders
1	154	34,634	26,100
2	120	23,174	26,100
3	180	50,530	24,000
4	147	49,927	26,100
Total	601	158,265	102,300

2.1.12 (i) Categories of Stakeholder Awareness Campaigns

As per the Council's SP and CS, awareness programmes earmarked several stakeholders. The stakeholders included students, teachers, journalists, public meetings, women's groups, bodaboda riders, church members, ward leaders, entrepreneurs, pump attendants, and many others. The implementation of the campaigns was fruitful due to strict supervision and careful monitoring carried out.

2.1.13 Funding of Awareness Programmes

During the FY 2022/23, the Council planned to implement 60 funded awareness programmes. But, due to financial constraints, the Council failed to execute any funded pro-

gramme. In other words, the Council implemented 0% of the planned 60 fully-funded programmes. This is illustrated by the table below: -

Table 6: Implementation of Funded Awareness Programmes

Quarter	Planned Programmes	Programmes implemented
1	15	00
2	15	00
3	15	00
4	15	00
Total	60	00

2.1.14 Student Clubs Visitations

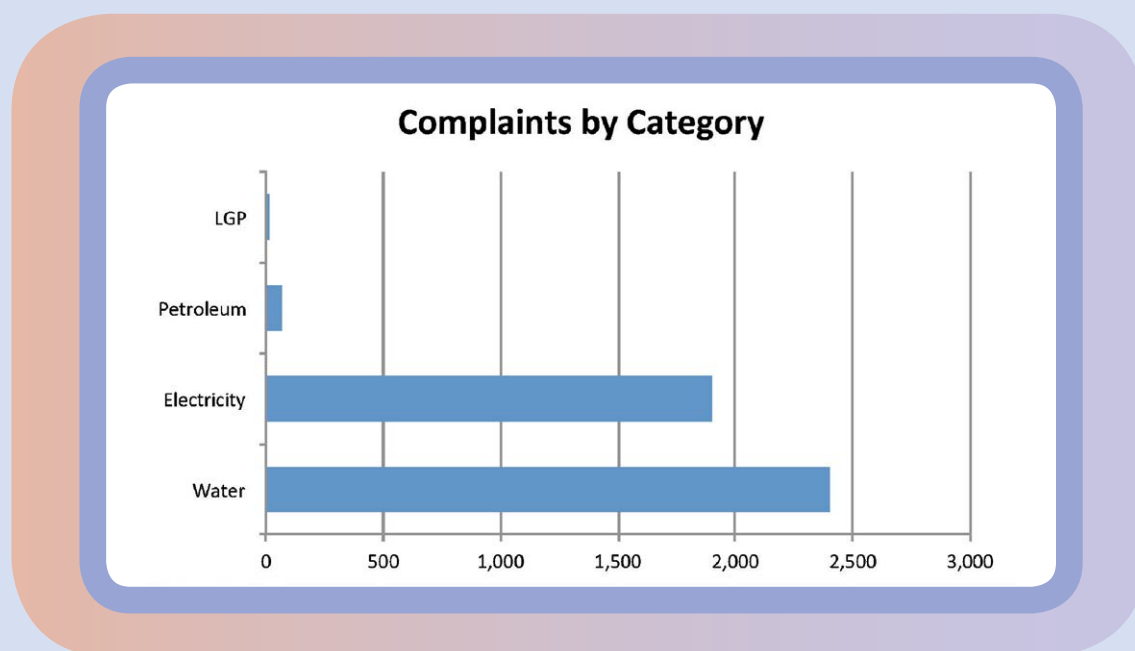
EWURA CCC students' clubs play a pivotal role in the Council to engage youth, particularly students, monitor and support them in consumer awareness-related activities. Visits to the clubs are equally important to strengthen them. So, the Council in the FY 2022/23 made 19 visits to student clubs in Lindi, Morogoro, Rukwa, Tanga, Mara, Kagera and Mtwara. This year's visits decreased from the 35 recorded in the previous year. The Council visited one (1) club in the first quarter, four (4) in the second, and seven each for the third and fourth quarters respectively. The drop in the number of visits is attributed to a lack of resources. The Council had planned to fund 58 club-related activities and launch 20 other student clubs in the regions of Kilimanjaro, Arusha, Geita, Ruvuma, and Mwanza, but due to financial constraints, neither of the plans could be implemented.

2.1.15 Representing Consumers of Energy and Water Services

Protection and safeguarding of consumer interests is one of the key mandates of EWURA CCC. During the FY 2022/23, the Council assisted aggrieved consumers in lodging and resolving complaints. As part of the complaints handling process, the Council visited and engaged service providers 1,136 times to solve reported complaints, while at the same time referring complex ones to EWURA for further action.

2.1.16 Complaints

The Council received 4,385 complaints during the FY 2022/23 equivalent to 91.3% of the 4,800 targeted number. This can be associated with the decreased number of awareness that were implemented during the period which was a result of inadequate funding. Water recorded 2,432 (55.5%), electricity got 1,867 (42.6%), fuel had 68 (1.5%), while natural gas recorded 18 (0.4%) complaints. This is illustrated in Figure 3 below: -

Figure 2: Distribution of Complaints of Regulated Services in FY 2022/23**2.1.16(ii) Key Observations**

Water is leading in the number of complaints recorded by the Council in the FY 2022/23 and this is attributed to the fact that it is one of the most vital basic commodities needed for household chores. The complaints received in the water sector include short-age of water, bills, leakages, bills without services, and many others.

Complaints on electricity during the FY under review included low voltage, poor wiring, delayed connection, quality of power, customer service, tariffs, meter issues, and risky infrastructure, just to mention a few. The major reason for the number of complaints received on electricity can partly be attributed to the increased use of electricity by the general public due to the rural electrification drive.

On the other hand, petroleum and natural gas/LPG received the lowest number of complaints. And, LPG anchors the complaints table probably due to diligence taken in handling and trading in the highly inflammable gas. Major complaints on LPG included high prices and no scales, while fuel complaints mainly focused on tempered pumps and rates, and charges for petroleum products.

2.1.16 (iii) Receiving and Assisting Aggrieved Consumers to Lodge Complaints

In the reporting period, the Council helped aggrieved members who approached its offices to seek recourse by lodging their complaints. The process involved enlightening them on the importance of complaining and taking them through the complaint-lodging procedures. The Council availed complaints forms to the Hamlet offices for easy access and several posters with contact numbers were distributed to different places.

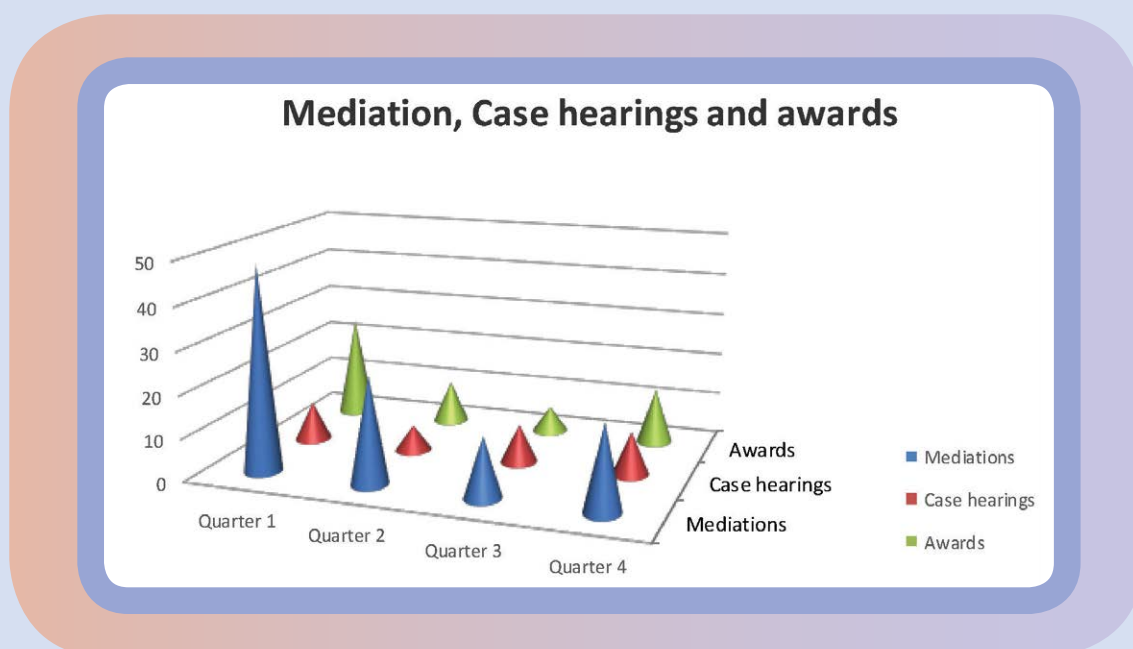
2.1.16 (iv) Complaints Site Visits

In complaints resolution, the Council embarked on on-site visitation to get a clear picture of the details. During the year under review, the Council conducted eleven (11) site visits as part of the complaints-solving process. Three of the visits were made in the first quarter, three in the second quarter, two in the third quarter, and three in the fourth quarter.

2.1.17 Mediation, Case Hearing Meetings, and Award-Giving Sessions

The Council participated in EWURA-organized mediations, case hearings, and awards-giving sessions. The FY 2022/23 saw the Council being invited to take part in 17 case hearings, 109 mediations, and 53 award-giving sessions. The number of mediations slightly increased from 104 in FY 2021/22 to 109 in FY 2022/23. The Council also recorded an increase in the case hearings attended from 13 the previous year to 17 in the current year. Additionally, there was a record increase in the number of awards from 38 to 53 in FY 2021/22 and FY 2022/23 respectively. The positive changes, notably the invitations extended by the regulator to the Council for participation in said events, can likely be attributed to the Council's heightened visibility. It is noteworthy that many complaints originate from the Council's regional offices before being escalated to service providers and eventually to the regulator. This increased visibility not only underscores the Council's proactive approach to addressing consumer grievances but also reinforces its pivotal role as an intermediary between consumers and service providers, ultimately contributing to improved consumer satisfaction and regulatory oversight.

Figure 3: Mediation, Case Hearing Meetings, and Award Giving Sessions per quarter



2.1.18 (i) Participation in the EWURA organized Mediations

The Council attended the EWURA-organised mediations through its various regions. For FY 2022/23, the number of regions invited to take part in the mediations increased from 18 in the previous year to 19 in the current year. This is highlighted in the Table below: -

Table 7: Regions and Number of Mediations Held

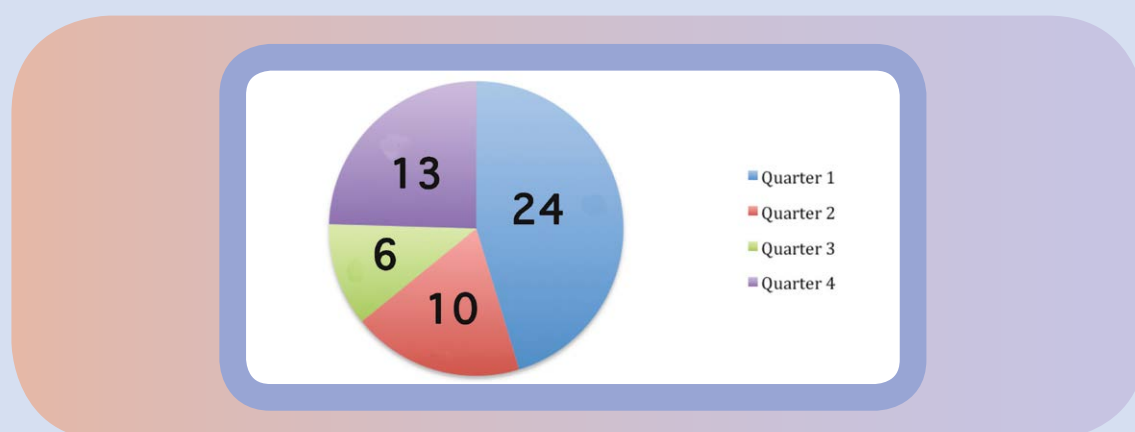
S/N	Region	No. of Mediations	S/N	Rgion	No. of Mediation
1	Kigoma	8	11	Geita	4
2	Kagera	35	12	Morogoro	1
3	Manyara	11	13	Iringa	3
4	Kilimanjaro	11	14	Mara	1
5	Mtwara	5	15	Mwanza	1
6	Arusha	3	16	Ruvuma	2
7	Rukwa	1	17	Shinyanga	3
8	Tanga	7	18	Tabora	3
9	Singida	5	19	Mbeya	1
10	Coast Region	4			

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

Complaints resolution is an integral part of the Council's activities. The Council took part in 17 case hearing sessions arranged by EWURA for this year.

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

When complaints are successfully resolved, EWURA awards complainants whose cases are decided in their favour. In the fiscal year, 2022/23 EWURA CCC participated in a record 53 awards presented to complainants across 11 regions. The Council observed EWURA presenting 24 awards in the first quarter, 10 in the second quarter, six (6) awards in the third quarter, and 13 in the fourth quarter. The figure below highlights awards per quarter: -

Figure 4: Number of Awards per Quarter**2.1.18 (iv) Comparative Analysis**

In FY 2022/23, there was a notable increase in the number of case hearings, mediations, and awards granted to complainants. Mediation rose from 104 in the previous year to 109 in the current year. Additionally, the Council attended more case hearing meetings, increasing from 13 to 17 during the current FY. Furthermore, the awards bestowed by EWURA to complainants surged from 36 in FY 2021/22 to 53 in FY 2022/23. It's worth noting that many of these mediations or hearings originated from the Council before being referred to EWURA for further management.

2.1.19 Participation in Exhibitions

Exhibitions are an important facet of the Council's operation. They provide EWURA CCC with a direct contact opportunity to meet various stakeholders such as consumers.

The expositions avail the Council with the opportunity to come face to face with its stakeholders. It also takes the chance to educate visitors to its pavilion and receive and resolve complaints lodged during the events. In the FY 2022/23, the Council took part in 27 exhibitions as follows: -

46th DITF, Farmer's Day (Nanene), 2023 Maji week and WCRD exhibitions attended

The Council made
1,136
visits to
service
providers
and other
stakeholders

1,461
stakeholders
reached
during
Nanene
exhibitions

2,040
people
visited
the Council

2.1.20 (i) Dar es Salaam International Trade Fair (DITF) 2022

EWURA CCC actively participated in the 46th DITF held from the 1st to the 13th of July 2022. All five RCCs based in Dar es Salaam namely Ilala, Ubungu, Temeke, Kigamboni, and Kinondoni took part in the exhibitions. The outreach efforts proved successful, as over 829 individuals were engaged, representing an impressive 83% of the targeted outreach of 1,000 individuals.

On the other hand, 70 complaints were received and registered accounting for 58% of the set target of 120 complaints. Efforts were made to address complaints promptly and effectively. Complaints requiring immediate awareness were resolved on the spot, while those necessitating the attention of service providers were promptly forwarded to the respective utility providers. Furthermore, complaints requiring legal action were forwarded to EWURA for further management.

The active participation of EWURA CCC and the RCCs in the 46th DITF not only facilitated extensive consumer engagement but also provided a platform to swiftly address consumer concerns, thereby enhancing consumer satisfaction

2.1.21 (ii) Farmers' Exhibitions (Nanene) 2022

The Council actively participated in the Farmers' exhibitions (Nanene) held at John Mwakangale grounds in Mbeya from August 1st to August 8th, 2022. The outreach efforts proved highly successful, with a total of 1,461 individuals engaged, surpassing our target by an impressive 146%.

In addition to engaging the audience, the Council distributed 7,352 brochures and other publications such as the Council Newsletter and Annual Reports, providing attendees with valuable resources for further learning and information.

During the event, over 20 complaints were registered, reflecting the importance of such engagements in facilitating consumer feedback. Efforts were made to address these complaints promptly, with some being resolved on the spot and others forwarded to service providers for further review and determination.

The active participation of the Council in the Farmers' Day exhibitions not only facilitated extensive consumer outreach but also provided an opportunity to disseminate valuable information and address consumer concerns, thereby enhancing consumer awareness and satisfaction.

2.1.21 (iii) 2022 Maji Week

The Council took part in the 2023 Maji week which was held from March 16th to the 22nd. The inauguration of this year's Maji week coincided with the launch of the construction project of the Water Supply System between tanks of Ardhi University and Bagamoyo town. The event was honored by the presence of Prime Minister Kassim Majaliwa.

Additionally, the Council was invited and took part in the EWURA Day from the 19th to 21st of March 2023 as well as the Ministry of Water's organized 1st Joint Water Sector Review Meeting on 22nd March 2023. Among the discussions held during the Joint Water Sector Review Meeting was the National Water Grid Plan, which aims to facilitate the transportation of water from water basins to drought-prone areas such as Singida, Dodoma, Simiyu, etc;

While the inauguration day took place at Tegeta Primary School Grounds, the other two events were held at the Julius Nyerere International Conventional Centre in Dar es Salaam. During these Commemorations, the Council was provided with a booth to showcase its activities and publications. This provided an excellent opportunity to network with various water stakeholders, including consumers and to brand the Council to the participants.

2.1.21 (iv) The World Consumer Rights Day (WCRD) 2023

World Consumer Rights Day (WCRD) is an annual event celebrated globally and institutions affiliated with the Tanzania Consumer Forum (TCF) come together to observe this significant occasion. As a member of the TCF, the Council actively participated in the WCRD festivities held in Mwanza from the 12th to 15th of March 2023.

Leading up to the event, the Council took part in two preparatory meetings for WCRD, held in both Dar es Salaam and Mwanza. During the commemorations, the Acting Executive Secretary of the Council delivered a presentation on a topic relevant to the WCRD activities underscoring its commitment to consumer rights and its proactivity to promoting consumer empowerment and awareness, particularly in transitioning towards cleaner energy sources.

2.1.21 (v) Participating in Other Exhibitions

The Council, through its RCCs, actively participated in fifteen (15) various exhibitions. These included the Mara International Expo and Women's Day in Mara, Nanenane, Tourism and Women's Day in Lindi, Kilimo Biashara and Women's Day in Rukwa, National Milk Day, Women's Day and the African Child Day Commemorations in Tabora, Women's Day, Kumbukizi ya Mji Mkongwe wa Mikindani and the Uhuru Torch in Mtwara, the National Economic Empowerment in Kigoma, the 4th Mineral Exhibitions in Geita, the Tanzania Trade Fair in Manyara, Cherishing People with Disabilities in Dodoma, Tourism Promotion in Iringa, Public Markets in Singida, and the 7th Industrial Products Exhibition in Dar es Salaam. A total of 5,739 stakeholders were reached and educated on issues related to regulated water and energy services.

2.1.22 Participating in TCF-related Activities

The Council actively engaged in Tanzania Consumer Forum activities including the 37th TCF consultative meeting hosted at LATRA CCC conference room in Dar es Salaam. Additionally, the Council also participated in a joint TCF press conference held on 7 March 2023 at the TCAA CCC conference room in Dar es Salaam. The Council's participation in this event reaffirms its commitment to collaboration within the consumer advocacy community and the promotion of consumer rights and welfare.

2.1.23 Undertaking Quick Surveys

In FY 2022/23, the Council conducted several quick surveys to gather vital data essential for decision-making and other strategic areas. These surveys served as valuable

tools to assess consumer needs, preferences, and satisfaction levels. The surveys conducted during this period included: -

i. Fuel availability-

The Council conducted a quick survey to gather information on the availability of fuel in the Geita, Kagera, and Mara regions. The primary objective of the survey was to assess whether fuel scarcity was prevalent or not.

ii. Availability and Reliability of Services

A quick survey was conducted in 21 regions to assess the status of electricity and water services. The survey aimed to gather information regarding the availability and reliability of electricity and water supply in these regions. Specifically, the survey sought to determine whether service providers had implemented rationing timetables in their respective areas.

iii. LPG prices

Six RCCs participated in a quick survey to gather information in Geita, Pwani, Mara, Morogoro, Rukwa, and Ilala. The primary objective of the survey was to assess and compare LPG prices across different regions, providing valuable insights into the affordability and accessibility of this essential energy source.

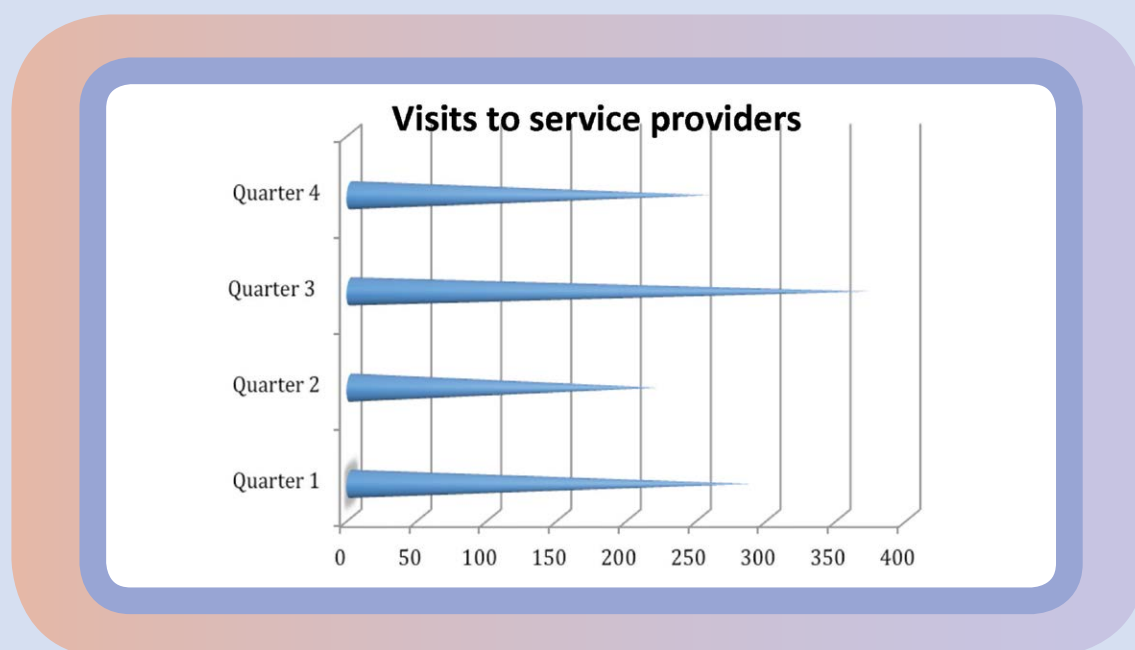
iv. Water Meter Theft

The Council, through 19 regional offices, held a quick survey on water meter thefts to find out the causes and possible solutions. It was learnt that in most cases, meters were stolen by crooked men to be sold as “scraps” in exchange for little money. Awareness creation among community members on protecting water infrastructure and reporting such behavior was among the strategies taken by the Council to address this problem.

2.1.24 Visits to Service Providers and Stakeholders

The Council conducted 1,136 visits to stakeholders and service providers, which are integral to EWURA CCC's operations as they provide the opportunity to follow up on lodged complaints and address other consumer issues. These follow-ups are sometimes necessary in cases where feedback would not have been otherwise provided. However, in the current financial year, the number of visits to stakeholders decreased from 1,370 visits in the previous year to 1,136 visits due to various reasons, including diversification of activities and insufficient funds. The figure below illustrates the visits quarterly: -

Figure 5: Number of visits to service providers per quarter



2.1.25 Complaints Follow-up and Service Providers' Engagement

Complaint follow-ups are an integral part of the complaints handling and resolution process. In the FY 2022/23, the Council conducted 284 follow-ups with 71 in the first quarter, 72 in the second quarter, 69 in the third quarter and 72 in the fourth quarter. These follow-ups are essential in assessing the status of complaints and providing feedback to complainants.

In alignment with one of EWURA CCC's primary roles, namely the protection of consumers, the Council intensified its engagement of service providers. This effort resulted in the Council engaging with service providers 74 times in FY 2022/23, representing a slight decrease from the 78 engagements recorded the previous year. Specifically, the Council engaged eight (8) service providers in the first quarter, 30 in the second quarter, 28 in the third quarter and eight (8) in the fourth quarter.

2.1.26 Responding to Invitations

The Council responded to invitations from various stakeholders during which the RCCs conducted awareness campaigns. In FY 2022/23, the Council received a total of 178 invitations, compared to 163 invitations in the previous year. Specifically, there were 49 invitations in the first quarter, 40 in the second quarter, 46 in the third quarter and 43 in the third and fourth quarters.

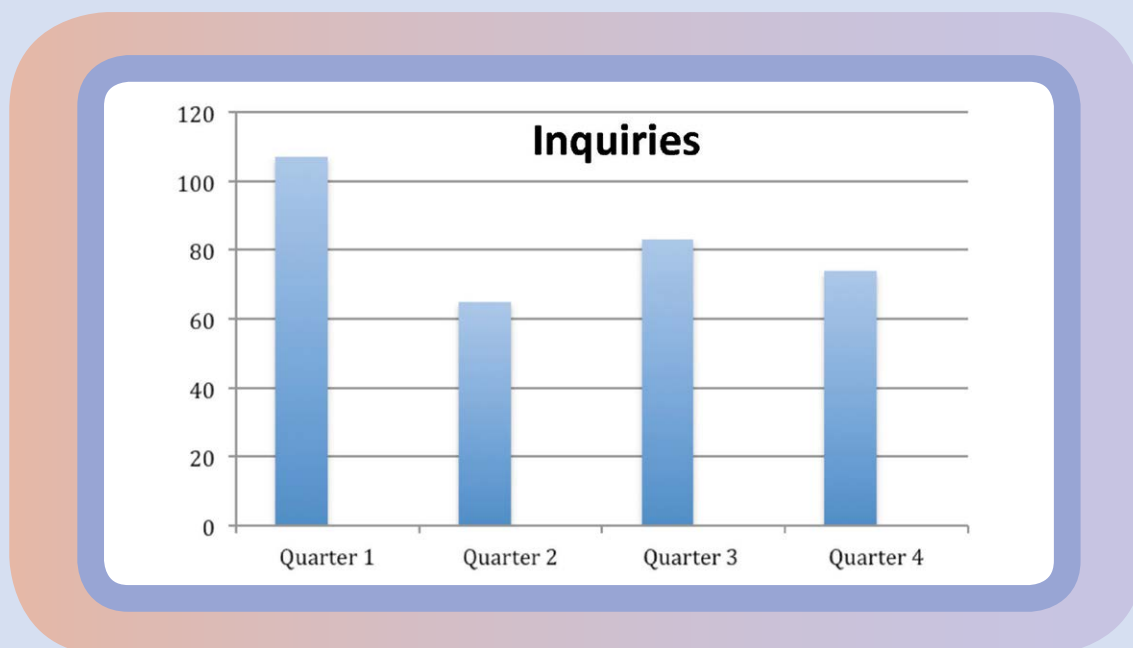
2.1.27 Inspection of fuel cap prices

In FY 2022/23, the Council through its RCCs conducted 129 inspections at random fuel service stations. The inspections are very important to the consumer protection drive as they help to enforce compliance with the cap prices gazetted by EWURA. Of the 129 visits, 47 were in the first quarter, 44 in the second quarter, 21 in the third and 17 in the fourth quarter. The increase in random inspections reflects the Council's commitment to promoting consumer protection.

2.1.28 Receiving inquiries

The Council recorded 329 inquiries during the FY 2022/23, marking an increase from the previous year's 200 inquiries. The top inquiries included procedures for a Licence for wiremen contractors, EWURA CCC and its activities, contact details for EWURA petroleum officers, procedures for renewing petrol licenses and procedures for new water connections, amongst others. The breakdown of inquiries by quarter is 107 inquiries in the first quarter, 65 in the second quarter, 83 in the third quarter and 74 in the fourth quarter. This is shown in the figure below: -

Figure 6: Number of Inquiries Received by the Council per Quarter



2.1.29 Analysis

The number of inquiries recorded by the Council experienced a significant increase of 64.5%, rising from 200 in FY 2021/22 to 329 in FY 2022/23. This surge can be attributed to several factors.

Firstly, the growing visibility of the Council and its intensified awareness campaigns likely sparked increased interest and curiosity among stakeholders, prompting them to seek more information and clarification on various matters.

Secondly, the normalization of the Council's activities following the COVID-19 period may have contributed to the uptick in inquiries. As restrictions eased and operations resumed, stakeholders may have felt more inclined to engage with the Council and seek assistance or information.

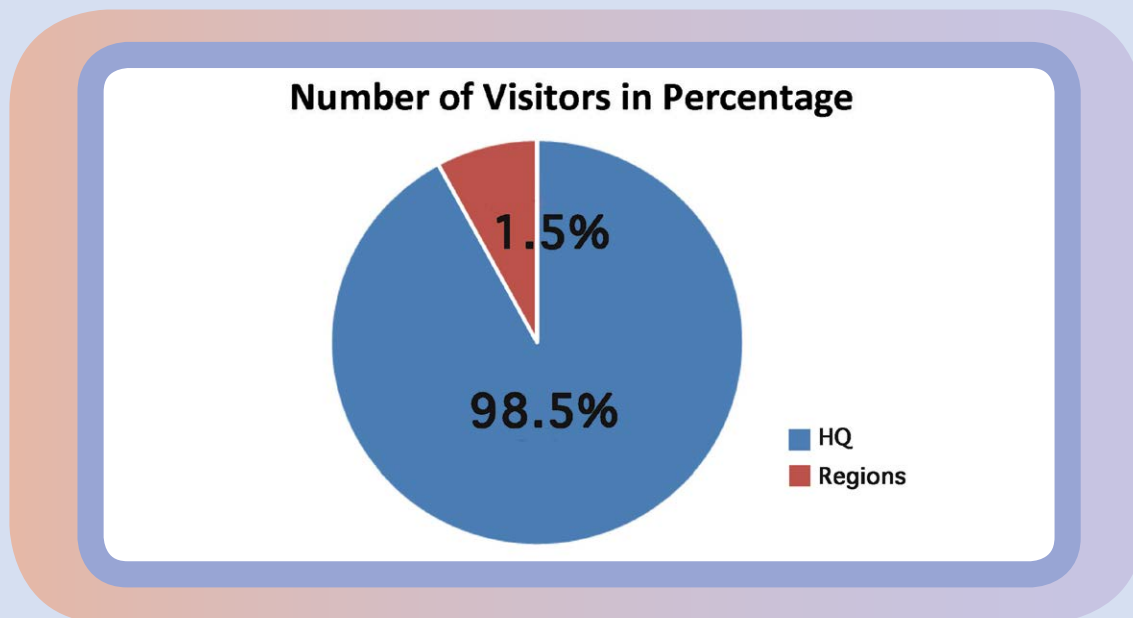
Overall, the substantial increase in inquiries indicates a heightened level of engagement and interest in the Council's activities and services, underscoring the importance of effective communication and outreach efforts in fostering public awareness and participation.

2.1.30 Visitors

In FY 2022/23, the Council received 2,040 visitors, representing a decrease from 2,417 recorded the previous FY. The decline in the number of visitors could be attributed to a combination of factors such as seasonal variations, alongside efforts by the Council to have

online platforms like WhatsApp groups where consumers report their concerns directly and, hence, reducing their need to visit the offices. The visits are of paramount importance in the sense that they provide the opportunity for face-to-face interaction with stakeholders. Of the 2,040 visitors recorded this year, 30 (1.5%) visited the Council's HQ, while the majority 2,010 (98.5%) visited regional offices. This is illustrated by the figure below: -

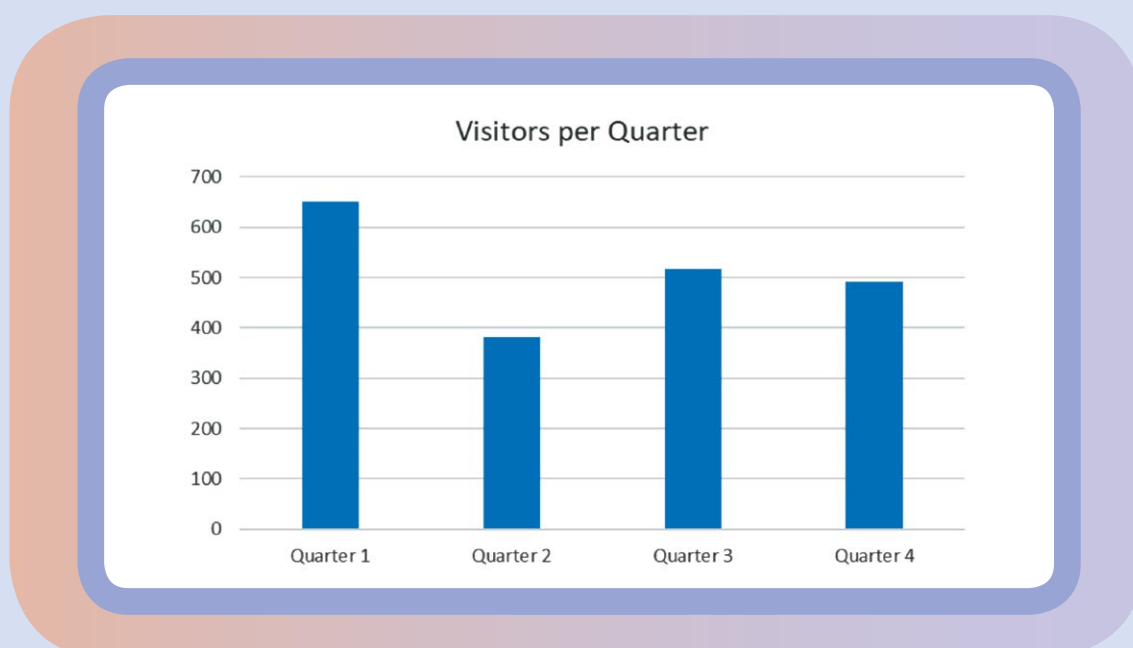
Figure 7: Visitors in Percentage



2.1.30(i) Breakdown of the Visitors

The decrease in the number of visitors for the FY2022/23 is a positive move as consumers are fast becoming well-informed about their rights and the functions of the Council and most of them can now report most of their challenges through online Council-moderated platforms in collaboration with the service providers. Of the 2,040 visitors recorded by the Council, 651 were recorded in the first quarter, 381 in the second quarter, 517 in the third quarter, and 491 in the fourth quarter. This is highlighted in the diagram below: -

Figure 8: Visitors per Quarter



2.1.31 Participation in Public Hearings/ Inquiries

One of the key responsibilities of the Council is to represent consumers of the EWURA-regulated services in public hearings aimed at collecting opinions and comments on tariff reviews from various energy and water utilities. In FY 2022/23, the Council actively participated in 19 public hearings representing water service consumers. During these hearings, the Council provided expert advice to EWURA, advocating for the interests of service users and proposing measures to enhance accessibility, availability, and affordability of water and sanitation services.

The Water utilities for which the Council attended and presented its comments during the hearing sessions in this period included Songea, Moshi, Mbulu, Arusha, Dodoma, Manyara, Mbeya, Mtwapa, Mombasa, Bariadi, Sumbawanga, Loliondo, Erkesumet, Makonde, Rombo, Lindi, Lushoto, VSPP Ensol -Mpale village and Mtwara.

2.2 ADMINISTRATIVE AND HUMAN RESOURCE ACTIVITIES

The Administration and Human Resources Unit plays a pivotal role in ensuring the smooth functioning of the Council. During the FY under review, the Unit achieved several milestones, which are outlined below: -

2.2.1 Improving and Strengthening Institutional Capacity

The Council executed various activities and took numerous measures aimed at improving and strengthening institutional capacity. This forms an integral part of its operations as it helps to maintain the success trajectory. The activities and measures taken in the FY 2022/23 were as listed below: -

2.2.1 (i) Review of Council's Strategic Plan

To improve efficiency, the Council reviewed its Strategic Plan. The review of the expiring SP 2018/23 was done by the Secretariat. The review team comprised seven staff whose responsibility was to fast-track the review of the implementation of the expiring SP. The team reviewed work reports implemented in five years from 2018/19- 2022/23. The task involved a review of the implementation of each strategic objective, analysis of set targets for each SO, establishing possible reasons for/not achieving the expected results, and recommendations thereof. At the end of the assignment, the implementation report was prepared for presentation to the Council for deliberations and further guidance.

2.2.1 (ii) Review of Organizational Structure

The Council held a working session with EWURA in June 2023 to among other issues, review the Council's organography. The session was held in response to the deliberations made during the meeting with the EWURA DG on 2nd June 2023 at the EWURA office and that of the MoE held on the 25th of May 2023 which among other issues advised EWURA to collaborate with the Council in reviewing the proposed Scheme of Service and Salary Structure for its staff. When ready, the final reviewed EWURA CCC Scheme would be tabled to the Council for approval and later to EWURA for authorization.

2.2.1 (iii) Guideline for Running EWURA CCC Offices

To enhance the operations of upcountry offices, the Council approved the Office Guideline Manual that sets rules on how the RCCs should be engaged in the day-to-day running of the regional offices. This was necessitated by challenges faced in running regional offices which can be associated with lack of operational guidelines.

2.2.1(iv) Capacity Building to Staff and Councilors

Trainings were conducted as part of capacity building for staff and Council members:

- i) One (1) Councilor, three (3) Secretariat, and two (2) COMAs were trained on Resource Mobilization hosted by MS-TCDC Arusha from the 28th of November to the 3rd of December 2022.
- ii) One staff member (Driver) attended a short course on Executive Driving hosted by PPU Institute (Tushikamane) in Morogoro, from the 05th to the 16th of December 2022. Certificate of attendance and training report were submitted.
- iii) The Council trained 19 staff members on “Financial Management for Non-Accounts.” Training Report and Certificates of Attendance were submitted.

2.2.1 (v) Purchase of working tools.

To improve efficiency and morale for staff members, the Council purchased various working tools during FY 2022/23. The tools included two laptops for the ES and AO respectively.

2.2.1(vi) Participating in the Parliamentary Budget Sessions

Following an invitation through EWURA, the EWURA CCC Chairman and Acting Executive Secretary represented the Council at a budget session held on May 31 and June 1, 2023. During the Parliamentary Budget session, the then Minister of Energy, Hon. January Makamba, presented the proposed budget for the Ministry, outlining the implementation of the budget for the FY ending June 2023 and providing a summary of the Ministry's priorities for the following year; contributions were made by over 70 Members of Parliament. Subsequently, the Parliament approved the budget with a 100% majority.

2.2.1 (vii) Staff Appointments and Realignments

Ms. Stella Lupimo, the former Advocacy Officer was appointed to Act in the position of Executive Secretary following the retirement of the Executive Secretary, Eng. Goodluck Mmari on 03rd February 2023. The Council also appointed Mr. Lugiko L. Lugiko to act in the position of Advocacy Officer during its 2nd Statutory meeting FY 2022/23 held on 2nd of February 2023 in Dodoma.

2.2.1 (viii) Farewell Party of the Outgoing Executive Secretary

The Council convened a farewell party for the outgoing Executive Secretary on the 3rd of March 2023 in Dar es Salaam.

2.2.1 (ix) Office Handover

The Council ADHRO handed over her duties and responsibilities to the Council's Accountant on 19th June 2023. The ADHRO handed the office following her quitting the Council for another employment.

2.2.2 Stakeholders' Meetings Attended

The Council attended various stakeholder meetings to improve networking and visibility:

- i. The Council met the PS-Ministry of Energy Eng. Felchesmi Mramba and convened a working meeting. The meeting resulted from the Council's request during the Budget Parliament sessions in Dodoma.
- ii. The Council was invited by the Ministry of Energy to discuss matters related to EWURA CCC staff affairs and the status of the Council. Participants in the meeting held on the 25th of May 2023, included the Director of Human Resources and Administration, who also served as the Acting MoE Permanent Secretary and chaired the meeting, and other senior staff members.
- iii. During the period under review, the Council requested a meeting with EWURA which was held on the 4th of May 2023. The Council's Acting ES and the Accountant met with the EWURA Acting DG Eng. Gerald Maganga and the EWURA's Management team. The meeting provided an update on the general performance of the Council; and the progress attained on matters that transpired on January 24, 2023 meeting at EWURA offices.
- iv. The Council visited EWURA offices and held a working meeting with the EWURA Director-General, Dr. James Andilile on June 2, 2023. The meeting was a result of a request made by the Council during the Budget Parliament sessions in Dodoma.

2.2.3 Technical and Statutory Meetings

In the FY 2022/23 the Council convened four statutory meetings. The first was held on 28 October 2022, while the second was convened on 2nd February 2023. The 03rd Quarter statutory meeting for the Council was scheduled for 28th April 2023 at Stella Maris Facility. The third meeting was preceded by a one-day PAC and RAFA committee sessions to discuss and transact issues related to the committees. No Technical meeting was convened during the period under review.

2.2.4 Extraordinary Meeting/Retreat

To discuss the EWURA CCC Charter and staff-related matters, the Council conducted a two-day retreat on the 26th -27th of October 2022

2.2.5 Scheme of Service and Salary Structure

The Council made several follow-ups on the fate of the submitted Scheme of Service and other related issues. In the course of following up, a series of activities were made as follows: -

- i. Took part in a meeting with EWURA on 24th January 2023.
- ii. Participated in a meeting with the PS MoE on 15th February 2023.
- iii. Took part in the preparation of draft minutes in respect of the MoE meeting held on 15th February at the MoE Conference room; and
- iv. Invited and participated in a meeting with UTUMISHI on 16th February 2023.

2.2.6 EWURA CCC Bill Supplement

The Council received and circulated the requested Bill Supplement for the Councillors' review on the 15th of February 2023.

2.2.7 Implementing Audit Recommendations

The Council implemented all audit recommendations raised during internal and ex-

ternal (CAG) audits. This is important as it promotes the Council's credibility. All CAG recommendations were implemented and the report was tabled in each respective statutory meeting.

2.2.8 Timely Payments

While Auditors were hosted and payments for services rendered to the Council were timely made depending on cash flow, 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 financial regulations and funds expended were timely accounted for.

2.2.9 Requisitions and Procurement Management

The Council in the FY 2022/23 procured various goods and services and numerous requisitions were submitted to EWURA. This included the procurement of working tools, publicity materials, and consultancy services.

2.2.10 Developing a Resource Mobilization Strategy

Insufficient funds and resources have been a major letdown for the Council as it failed to implement most of its planned activities. The Council, therefore, as per Section 33(1)(c) of the EWURA Act, intensified the resource mobilization drive. During the FY 2022/23, the Council made follow-ups and continued to maintain dialogue with DPs to secure their funding support. The Council also held a two-day working session from the 20th to the 21st of March 2023 to draft funding concept notes. This saw 34 prospective donors being contacted and two online meetings on 24th February 2023 and 08th March 2023 to transact issues related to RM business.

2.2.11 Hosting Internal and External Auditors

During the FY 2022/23, the Council received Internal and External auditors and accorded all the necessary cooperation and support.

2.2.12 Preparation of Financial Reports

The Council received a clean audit report (unqualified CAG opinion).

2.2.13 Review of the Council's Financial Manual (2019)

To improve efficiency in financial matters and handling, the Council reviewed its 2019 financial manual. Councilors were allowed to put forth comments for the improvement of the manual.

2.2.14 Preparation of Quarterly Performance Reports

During the FY 2022/23 EWURA CCC produced four (4) quarterly performance reports. The reports highlight activities implemented, information, and data obtained from the Council's regional offices.

2.2.15 Preparation and Printing of Annual Report

The Council prepared and printed the FY 2021/22 annual report. The report was submitted to EWURA and MoE as required by the EWURA Act. The same was also distributed to MoW, Councilors, and other key stakeholders. The Council also used the report in various awareness programmes and distributed it to those in need.

2.2.16 Budget for FY 2023/24

Preparation of the Council's proposed budget for the FY 2023/24 was done. The draft budget was submitted to EWURA as per the ceiling and set deadline. The submitted draft budget was tabled during the 2nd quarter Statutory Meeting held on 02nd February 2023.

2.2.17 Familiarization Visits

Familiarization visits are an important part of building capacity for Councilors. During the FY 2022/23, the Council organized familiarization visits to various areas to build the capacity of the Councillors and RCCs in both the water and energy sectors. The visits included: -

a. The Council visited the Makonde Plateau Water Supply and Sanitation Authority and Lindi UWSA to among other reasons, familiarize themselves with how the authorities conduct their business and address the challenges they encounter. The visits were done from 9th to 11th November 2022.

b. Seven Councilors and two Secretariat staff participated in a familiarization visit to the Julius Nyerere Hydro-Power Project which is expected to generate 2,115 Megawatts of electricity. The permit by the Permanent Secretary MoE to visit the JNHPP was granted and a visit to the same was done on 7 June 2023.

c. Visits to the Morogoro Urban Water Supply, Wami Ruvu Water Basin Board Office, and TANESCO Chalinze Power Substation on 08th and 09th June 2023 respectively. The visits were aimed at enhancing the Council's knowledge for better decision-making and consumer representation.

2.2.18 EWURA Board & Management Visit to EWURA CCC

On the 18th of September 2022, the EWURA Board led by Chairperson Prof. Mark Mwandosya and members of the Management team visited the EWURA CCC Dar es Salaam office and held a meeting with Council members and Management to discuss issues of mutual interest. Notable areas include searching for alternative sources of funding for the effective execution of the Council activities; capacity building for CCC staff; Transport challenges amongst CCC staff working in upcountry offices, and championing of establishment of a Consumer Protection Policy, among others.

2.2.19 EWURA CCC HQ Relocating to Dodoma

To align with the government directive to move all vital offices to Dodoma, the Council acquired office space in the capital city and shifted its HQ from Dar es Salaam in July 2022.

2.2.20 Internal and External Meetings

Meetings, both internal and external play an integral role in the operations of the Council as they help to improve efficiency and ensure smooth implementation of activities. During the FY 2022/23, the Council, through its RCCs, conducted 57 internal meetings compared to 98 held in the previous year and attended 39 external meetings as compared to 28 held in the FY 2021/22. The external meetings were organized by various stakeholders and the Council was invited to attend.

2.2.21 TBC Annual Public Education Stakeholders Meeting

During the FY 2022/23, the Council was invited to participate in the 107 TBC Annual public education stakeholders meeting held in Morogoro from 20th to 24th February

2023. The meeting was graced by the Deputy Minister for Information, Communication, and Information Technology Eng. Kundo A. Mathew and closed by Hon. Nape Nnauye, the Minister of Information, Communication and Information Technology. It involved over 500 Government Information Officers and other stakeholders.

2.2.22 Midwifery Council Annual Meeting

The Council took part in the Midwifery Annual Meeting held in Dodoma from the 17th to 19th of March 2023 at Nyerere Square Grounds. The Council's participation enabled it to network with various stakeholders and 600 Council publicity materials were distributed to participants.

2.2.23 Exit Meetings

During the reporting period, the Council was invited to attend two exit meetings. The first meeting was held on the 16th of June 2023, on the proposed review of the cost of financing the importation of petroleum products and the weighted average exchange rate. The second exit meeting was called by EWURA on the 27th of June 2023 at the EWURA office in Dar es Salaam. The meeting was called to discuss comments already received by EWURA from various stakeholders on the Issuance of Consumer Installation Licenses to Transporters held on 05th June 2023.

2.2.24 UTUMISHI PS-MoE Meeting

The Council was invited and attended the meeting hosted by the UTUMISHI PS-MoE on the 16th of February 2023. The Meeting meant to discuss and chart the way forward to solving issues related to the Council's staff welfare. The meeting was attended by UTUMISHI, representatives from the Ministry, EWURA and the Council.

2.2.25 Participation in workshops and seminars

In the FY 2022/23, the Council participated in two seminars and workshops organized by professional bodies;

- i) The 32nd Engineers and Technicians National Conference was held in December 2022 in Arusha. The event was organized by the Institute of Engineers in Tanzania (IET).
- ii. The 18th Government Information, Communication, and Logistics workshop on 27th March 2023 at the JNICC in Dar es Salaam. The session was organized by the Government through the Ministry of Information and Communication in collaboration with the Tanzania Government Communication (TAGCO). It was presided by Vice President Dr. Phillip Mpango on behalf of HE. Dr. Samia Suluhu Hassan, the President of the URT with other high-profile public dignitaries including Hon. Nape Nnauye, the Minister for Information, Communication, and Information; Tabia Mwita, Minister for Information, Youth and Culture Zanzibar; CCM Permanent Secretary Dr. Daniel Chongoro and Sophia Mjema, CCM Spokesperson to mention a few.

2.2.26 Regulars

To ensure smooth day-to-day running of the Council, RCCs implemented regular or routine activities during the period under review. Though regular activities were conducted as per individual staff job descriptions, the following are general activities done by

various staff members: -

- a) Responding to inquiries from different customers both orally and in writing;
- b) Preparing and submitting 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.

Section Three

3.0 Challenges

The Council has maintained the success momentum gained over the years by posting a satisfactory performance during the FY 2022/23. But, despite the positives, the Council faced some hurdles in the execution of vital activities. The challenges are: -

3.1 Budget constraints/Insufficient funds

One of the major letdowns for the Council during FY 2022/23 has been the scarcity of funds. The Council failed to implement some of its vital planned programmes due to insufficient funds and resources. During the current year, the Council failed to implement funded awareness programmes and some unfunded awareness programmes could not take off due to lack of resources. The Council failed to complete the procurement of signboards for regional offices as the process awaits the availability of funds and budget. Other activities crippled by lack of funds include staff training and seminars, preparation of monthly activity plans for all awareness programmes, and no staff attires purchased due to insufficient funds, among other activities.

3.2 Insufficient working tools

The Council faced insufficient working tools, which is fueled by the perennial problem of inadequate funds. The Council requires tools such as laptop computers, printers, office furniture, and transport facilities, among others.

3.3 Delayed Consumer Complaints Settlement

Among its primary roles, EWURA CCC assists consumers in resolving their complaints by collaborating with service providers or EWURA. Despite this important mandate, during the review period, the Council encountered challenges in effectively addressing various complaints lodged by aggrieved consumers, especially those concerning water supply utilities. These challenges were attributed to lack of cooperation from both service providers and consumers, thereby impeding the complaint resolution process.

3.4 Poor participation of RCC members in different activities

Due to lack of working guidelines, the Council experienced poor participation of some RCC members in different activities. The problem saw the Council recording a decline in some important variables such as the number of self-initiated awareness programmes implemented, complaints handled, and some other activities.

3.5 Staff Shortage and Turnover

During the period under review, the Council continued to operate with a limited number of staff, and some quit to seek employment with other organizations.

3.6 Failure of service providers to fulfill EWURA orders resulted from mediations/hearing

Another challenge faced by the Council includes the reluctance of some service providers to implement EWURA orders. This leads to more complaints among consumers and delivery of low-quality or absence of services at all. This stands against the core function of the Council in representing consumers' interests.

Section

Four

4.0 Way forward

Though the Council encountered hurdles in the implementation of various activities in FY 2022/23, it has put in place plans for a successful FY 2023/24 and beyond. The way forward, will give direction or guide the Council's activities in the next FY.

- a) The Council will focus on developing a new strategic plan following the expiration of the previous SP 2018/19 to 2022/23. The SP will aim at addressing various challenges that are crippling the operations of the Council, including intensifying the resources mobilization campaign to solve the budgetary challenge. This will also help solve the perennial challenge of the scarcity of funds that has been crippling the Council's operations.
- b) EWURA CCC plans, upon the availability of funds to purchase working tools like computers and their accessories, furniture, and printers among other tools to facilitate improved performance.
- c) Increase stakeholders' engagements especially the service providers to see to it that consumer complaints are solved on time.
- d) Encourage RCC members to participate fully in their roles, including setting targets that require them to achieve each year.
- e) Implement effective recruitment and retention practices to attract and retain experienced and qualified personnel.
- f) Follow up with service providers so that they fulfill and implement EWURA Orders on time, and ultimately deliver quality service to consumers.

4.1 Conclusion

The Council's performance during the FY 2022/23 was satisfactory as testified by this annual report. The success path of the Council is continuing unabated despite the presence of a barrage of challenges such as insufficient funds that continue to cripple the operations of the Council.

The Council implemented a record of 56 main activities during the FY under review. This is an increase compared to 44 activities executed in the previous year. The increase in the number of activities shows the Council's commitment to promoting consumer empowerment and protection.

Though the Council intensified the execution of awareness campaigns, limited opportunities and insufficient funds saw only 601 campaigns being implemented. This is equivalent to 59% of the 1,020 targeted programmes. The major reduction in the number of

awareness activities is mainly attributed to financial constraints that saw many scheduled awareness campaigns being shelved.

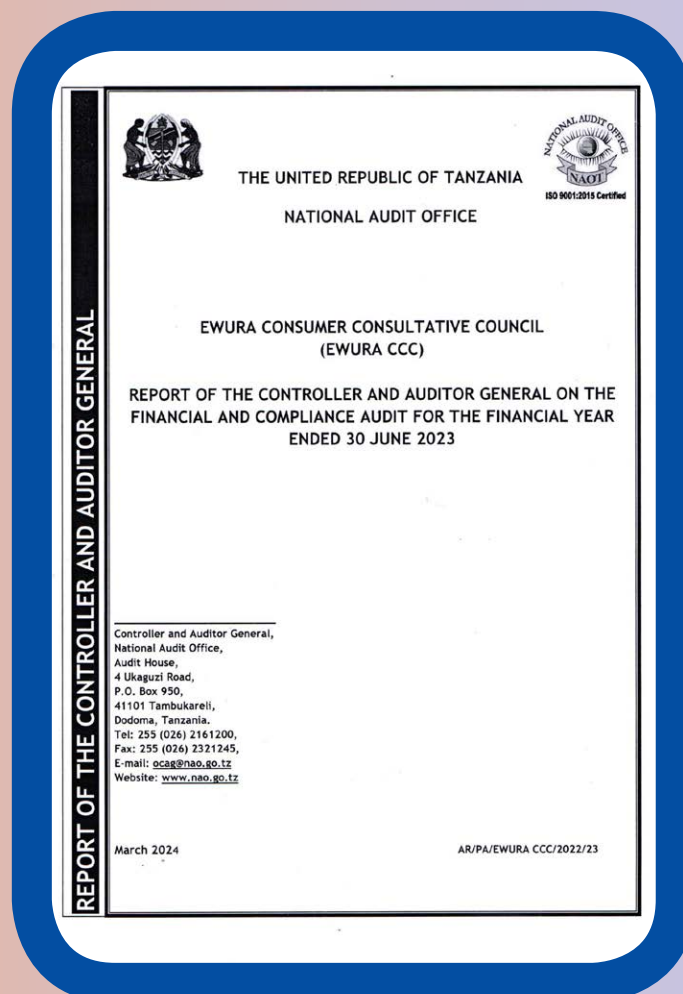
On the other hand, the Council embarked on consumer representation, by participating in EWURA-held mediations, case hearings, public hearings, and award-giving ceremonies. And, to increase visibility and stakeholder engagement, the Council participated in various exhibitions such as Farmers' Day (Nanene), World Consumer Rights Day (WCRD), DITE, and other regional exhibitions. These are important in the operations of the Council as they provide a platform for closer interaction with stakeholders.

On the other hand, the Council planned and executed various measures meant to strengthen institutional capacity. This involved attending and holding various training for staff members and Councilors and reviewing its five (5)-year strategic plan 2018/19-2022/23 as one of the core working tools that came to an end. The reviewing team looked at work reports implemented in five years that is from 2018/19- 2022/23. The task involved a review of the implementation of each strategic objective, analysis of set targets for each SO, establishing possible reasons for/not achieving the expected results, and recommendations thereof. At the end of the assignment, the implementation report was prepared for presentation to the Council for deliberations and further guidance.

Despite these achievements, the report also acknowledges persistent challenges, including financial constraints and insufficient resources for outdoor awareness programs. However, the Council has made strategies to address these challenges, such as resource mobilization efforts and exploring alternative funding sources beyond regulatory support. Other strategies include employing new staff and ensuring their retention to solve the manpower shortage and turnover challenge. Further, the Council intends to increase its engagement with service providers to ensure that consumer complaints are solved on time.

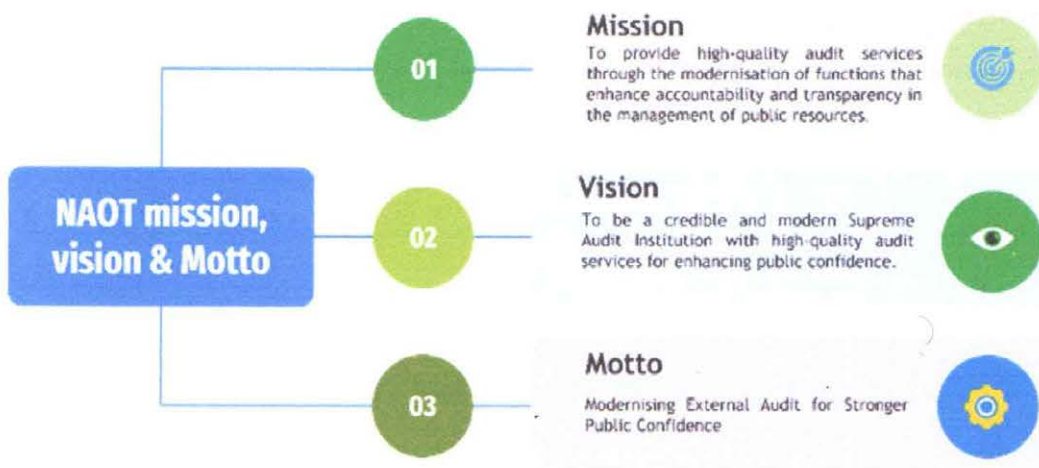
Part 2

Audited Financial Statements



Mandate

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



Independence and objectivity

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

Teamwork Spirit

We value and work together with internal and external stakeholders.

Results-Oriented

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



Professional competence

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

Integrity

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

Creativity and Innovation

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

© This audit report is intended to be used by EWURA Consumer Consultative Council (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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Abbreviations

CAG	Controller and Auditor General
EWURA	Energy and Water Utilities Regulatory Authority
EWURA CCC	EWURA Consumer Consultative Council
G.N.	Government Notice
IAS	International Accounting Standards
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISA	International Standards on Auditing
ISSAIs	International Standards of Supreme Audit institutions
NSSF	National Social Security Fund
PAA	Public Audit Act, Cap 418
PFA	Public Finance Act of 2001
PPA	Public Procurement Act (as amended in 2016)
PPE	Property, Plant and Equipment
PSSSF	Public Service Social Security Fund
Regulation	Regulations of the Public Finance Act
TFAS	Tanzania Financial Accounting Standards
TUGHE	Tanzania Union of Government and Health Employees
URT	United Republic of Tanzania
WCF	Workers Compensation Fund

EWURA CONSUMER CONSULTATIVE COUNCIL (EWURA CCC)

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chairperson of the Council,
EWURA CCC,
P.O. Box 772,
Dodoma.

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 2023, and the statement of financial performance, statement of changes in net assets and cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of EWURA Consumer Consultative Council (EWURA CCC) as at 30 June 2023, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348.

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.

EWURA CONSUMER CONSULTATIVE COUNCIL (EWURA CCC)

Other Information

Management is responsible for the other information. The other information comprises of the Councillor's Report, statement of councillor's responsibilities 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.

EWURA CONSUMER CONSULTATIVE COUNCIL (EWURA CCC)

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional scepticism 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.

EWURA CONSUMER CONSULTATIVE COUNCIL (EWURA CCC)

I describe these matters in my audit report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest of such communication.

In addition, Section 10 (2) of the Public Audit Act, Cap 418 requires me to satisfy myself that the accounts have been prepared in accordance with the appropriate accounting standards. Further, Section 48(3) of the Public Procurement Act, Cap 410 [R.E 2022] requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

I performed a compliance audit on the procurement of works, goods, and services in the EWURA Consumer Consultative Council (EWURA CCC) for the financial year 2022/23 as per the Public Procurement laws.

Conclusion

Based on the audit work performed, I state that procurement of goods, works and services of EWURA Consumer Consultative Council (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 Consumer Consultative Council (EWURA CCC) for the financial year 2022/23 as per the Budget Act and other Budget Guidelines.

Conclusion

Based on the audit work performed, I state that Budget formulation and execution of EWURA Consumer Consultative Council (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 2024



EWURA CONSUMER CONSULTATIVE COUNCIL (EWURA CCC)

2.0 COUNCILORS REPORT FOR THE YEAR ENDED 30 JUNE 2023

2.1 INTRODUCTION

The councillor's present this report and the audited financial statements for the year ended 30 June 2023 which disclose the state of affairs of EWURA Consumer Consultative Council (EWURA CCC). The financial statements presented have been prepared using accrual basis of accounting in accordance with International Public Sector Accounting Standards (IPSAS) and Tanzania Financial Reporting Standard (TFRS 1) Directors' Report.

2.2 COUNCIL OVERVIEW

2.2.1 Profile

EWURA Consumer Consultative Council (EWURA CCC) ("the Council" or "EWURA CCC") was established under section 30 of the Energy and Water Utilities Regulatory Authority Act, 2001 Cap.414 of the Laws of Tanzania. 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 CCC Council.

2.2.2 Principal 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
- Consulting with key stakeholders

2.3 Mission and Vision of the Council

Vision Statement:

To become a well-established, effective and responsive organization for advocating for the rights of safeguarding consumers of regulated Energy and Water Utilities Industry by 2023.

Mission Statement:

To advocate the rights of consumers of regulated energy and water utilities through raising public awareness, enhancing better business relations, organizing consumers, networking with policy makers, operators, media, regulator consumer groups, consumer committees, and promoting effective dialogue among key actors in the industry.

EWURA CONSUMER CONSULTATIVE COUNCIL (EWURA CCC)

2.4 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	Morogoro
2	Dodoma	13	Mtwara
3	Geita	14	Mwanza
4	Ilala	15	Pwani
5	Iringa	16	Rukwa
6	Kagera	17	Ruvuma
7	Kigoma	18	Shinyanga
8	Kilimanjaro	19	Singida
9	Manyara	20	Tabora
10	Mara	21	Tanga
11	Mbeya		

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.

2.5 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 Water.

The members, who currently serve the Council, are;

Table 1: Members of Council who served during the period ended 30 June 2023

S/N	Name	Position	Age	Qualification	Nationality	Date of Appointment/Resigned	Date of End of Tenure
1	Eng. David Ngula	Chairman	71	MSc Engineering (Hydrology), (Ireland)	Tanzanian	Reappointed September 2020	August 2025
2	Mrs. Anna Mungai	Member	45	MSc Marketing, (Mzumbe)	Tanzanian	Reappointed August 2020	August 2023

EWURA CONSUMER CONSULTATIVE COUNCIL (EWURA CCC)

2.5 COMPOSITION OF THE COUNCIL (Continued)

S/N	Name	Position	Age	Qualification	Nationality	Date of Appointment/ Resigned	Date of End of Tenure
3	Eng. Baruary Luhanga	Member	76	BSc Engineering, (Liverpool)	Tanzanian	Reappointed August 2020	August 2023
4	Eng. Pius Blubo Mabuba	Member	70	MSc Engineering (Water & Waste), (Loughborough)	Tanzanian	Reappointed August 2020	August 2025
5	Mrs. Hawa Ng'humbi	Member	68	HRM, (Salford), MSc Economics (ODESSA)	Tanzanian	Reappointed August 2020	August 2025
6	Mr. George Nguruse	Member	47	MSc Agricultural Economics, (SUA)	Tanzanian	Reappointed August 2020	August 2023
7	Prof. Epaphrah Mushi	Member	77	MA Development Studies (East Anglia)	Tanzanian	Reappointed September 2020	November 2025
8	Eng. Goodluck Mmari	Executive Secretary	60	MBA (Finance)	Tanzanian	Retired February 2023	n/a
9	Ms. Stella Lupimo	Ag. Executive Secretary	45	MA (PSPÁ)	Tanzanian	Appointed January 2023	n/a

Source: Appointment letter from the Ministry of Energy

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

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

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

2.6 SOLVENCY EVALUATION

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

2.7 RELATED PARTY TRANSACTIONS

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

EWURA CONSUMER CONSULTATIVE COUNCIL (EWURA CCC)

2.8 EMPLOYEES WELFARE

2.8.1 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.

Financial assistances

Financial assistance is available to all employees depending on the need and the ability of the Council to offer the financial assistance.

Retirement contributions

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. During the period the Council contributed TZS 81.5 million (2022/21: 107.3 million)

Health contributions

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. During the period the Council contributed TZS 15.3 million (2022/21: 19.08 million)

Gender Parity

The Council ensures gender balancing in all its managerial and other day to day responsibilities. As of 30 June 2023, Council had the following distribution of employees by gender:

<u>Gender</u>	<u>2023/22</u>	<u>2022/21</u>
Male	12	12
Female	14	14
TOTAL	26	26

2.8.2 Equal Opportunity Employer

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

2.9 OPERATIONAL PERFORMANCE

In assessing the operational performance of the Council, it is imperative to highlight the key activities that contribute to our overarching mission and impact.

EWURA CONSUMER CONSULTATIVE COUNCIL (EWURA CCC)

From programmatic initiatives to outreach efforts, our operational performance is intricately tied to the successful execution of these activities. By focusing on the outcomes and impact of our activities, we can measure and enhance our operational performance, ensuring that we continue to effectively fulfil our mission and create positive change in the communities we serve.

Refer to below summary of activities performed during the period in comparison to planned activities at the beginning of the period;

Summary of activities performed during the period							
Description of the activity	Q1	Q2	Q3	Q4	Total activities during the period	Total planned activities for the period	Overall Performance
Awareness programs	154	120	180	147	601	1,080	56%
Complaints received	1,069	1,049	1,142	1,125	4,385	4,800	91%
Stakeholders reached	34,634	23,174	50,970	49,927	158,705	104,400	152%
Inquiries received at regional offices	107	65	83	74	329	400	82%
Visitors at regional offices	621	381	498	491	1,991	1,800	111%
Visitations to service providers	287	220	372	257	1,136	1,080	105%
Exhibitions participation	4	9	7	5	25	120	21%
Media Engagement	71	69	74	75	289	120	241%
Identification of large consumers	-	1	-	7	8	120	7%
Public hearing	3	6	3	10	22	36	61%
Forums with service providers	16	-	30	8	54	120	45%
Total number of activities	36,966	25,094	53,359	52,126	167,545	114,076	

Awareness programs (56%), complaints received (91%), Inquiries received at regional offices (82%) Exhibitions participation (21%), identification of large consumers (7%), public hearing (61%) and forums with service providers (45%) are below 100% during the period due to the fact that the funds allocated to the Council were not satisfactorily hence some of the activities were not achieved as planned.

Financial performance

Subvention from EWURA

Subvention from EWURA during the year amounted to TZS 2,341.84 million compared to TZS 2,327.49 million in the prior year, representing an increase of 0.6%. This is mainly attributed by the increase in budget allocation by TZS 14.3 million.

Salaries, Wages and Employees Benefits

During the year, salaries and employment benefits amounted to TZS 994.3 million as compared to TZS 956.68 million in the prior year implying an increase of 3.9%. The increase in salaries and employment benefits is mainly attributed by the increase in pension payment by TZS 51 million.

EWURA CONSUMER CONSULTATIVE COUNCIL (EWURA CCC)

Operating expenses

During the year, operating expenses amounted to TZS 1,321.12 million as compared to TZS 1,450.98 million in the prior year implying a decrease of 8.9%. The decrease in operating expenses is mainly attributed by the decrease in training & conference, local visitations, recruitment costs, public hearings and consultancy services by TZS 92.16 million.

Financing expenses

During the year, finance costs amounted to TZS 4.6 million as compared to TZS 5 million in the prior year implying a decrease of 8%. The decrease in finance costs is attributed to the fact that during the year, bank charges decreased by TZS 0.4 million.

Depreciation costs

During the year depreciation costs amounted to 16.5 million as compared to TZS 15.6 million in the prior year implying an increase of 5%. The increase in depreciation costs is attributed by assets addition of electronic equipment and furniture by TZS 8.17 million.

Financial position

Property, and equipment

Property, and equipment decreased by TZS 8.3 million which is 9.59% decrease from the prior year. The decrease is due to the fact that the depreciation charges for the year were more than assets additions during the year.

Inventories

The decrease of TZS 77.8 million (100%) in inventories was due to the fact that promotional materials that were purchased in 2022 were utilised in 2023.

Receivables

Receivables have decreased by TZS 12.2 million which is 6.5% decrease from the prior year. The decrease is mainly due to decrease in staff loan revolving fund by TZS 15.9 million and an increase in internal receivables by TZS 3.7 million.

Cash and bank balances

Cash and bank balances increased by TZS 67.9 million which is 153.8% from prior year. The increase is due to the fact that there were unpaid PAYE at the end of the period.

Accrued gratuity

Accrued gratuity decreased by TZS 25.76 million which is 24% from prior year. This decrease is due to the fact that Executive secretary retired during the year, hence his gratuity dues were paid during the year.

EWURA CONSUMER CONSULTATIVE COUNCIL (EWURA CCC)

Trade and other payables

Trade and other payables decreased by TZS 6.8 million which is 6.8% decrease from the prior year. The decrease is mainly attributed by the decrease in statutory dues that were paid during the year.

2.10 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 2023.

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

2.11 FINANCING

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, and natural gas and water sectors as well as through the collection of license 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 has with communities across the country through its regional committees and COMAs. The Council has established strong relationships and bonds with regional, district and local governments 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.

EWURA CONSUMER CONSULTATIVE COUNCIL (EWURA CCC)

2.12 IMPLEMENTATION OF THE PLAN AND BUDGET 2022/23

The Council planned to implement activities worth TZS 2.3 billion, the actual achievements of implementation was TZS 2.3 billion equal to 100% of the entire budget. The setting of the plan is based on bottom-up approach, whereby 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.

2.13 FUTURE DEVELOPMENT 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 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	a) Percentage increase in HIV/AIDS voluntary testing; b) Percentage decrease in HIV/AIDS infections c) Level of satisfaction with HIV/AIDS supportive services d) Percentage change in corruption incidences e) Stakeholders' perception on corruption at EWURA CCC
Affordability, accessibility and reliability of services enhanced	a) Percentage in the number and frequency of electricity, petroleum, and 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. b) Consumers' satisfaction indices with EWURA's regulatory interventions in the regulated sectors (electricity, petroleum, natural gas, water and sanitation).
Consumer empowerment enhanced	a) % change in awareness of consumer rights and obligations b) Trend in the number of visitors to EWURA CCC website.
The enabling legislation / legal framework improved	a) Percentage of identified issues with the existing policy and regulatory framework finally addressed by the review. b) Percentage change in stakeholders' satisfaction with the policy and regulatory framework for the regulated energy, water, and sanitation services.
Networking and visibility enhanced	a) Percentage of consumers of the regulated energy, water and sanitation services aware of the roles and functions of the Council b) Percentage change in the number of visitors to the Council's website and social media platforms c) Percentage change in beneficiaries and impacts of the Council's Corporate Social Responsibility programs. d) The cumulative number of formal stakeholders engaged since July 1, 2018

EWURA CONSUMER CONSULTATIVE COUNCIL (EWURA CCC)

2.13 FUTURE DEVELOPMENT PLANS OF THE COUNCIL (Continued)

Table 2: Strategic objectives against key performance indicators (Continued)

Institutional and financial capacity strengthened	a) Audit opinion b) Percentage of staff satisfied with the working environment c) 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 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 endeavour 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;
- (v) The Council will engage in the exercise of researching 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 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

2.14 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.

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.

EWURA CONSUMER CONSULTATIVE COUNCIL (EWURA CCC)

2.15 AUDITOR

The Controller and Auditor-General (CAG) is the statutory auditor for the Authority financial statements pursuant to the provisions of Article 143 of the Constitution of the United Republic of Tanzania of 1977 (as amended from time to time) and as amplified under Public Audit Act, Cap 418. However, in accordance with Section 33 of the same Act, M/s Innovation Flexible Solutions (IFS) auditors were authorized to carry out the audit of the Authority for the year ended 30 June 2023 on behalf of the Controller and Auditor General.

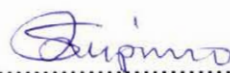
BY ORDER OF THE COUNCIL

Approved by the Council on 11/03/2024 and signed on its behalf by:



Eng. David Ngula
Chairman

Date: 11/03/2024



Ms. Stella Lupimo
Ag. Executive Secretary

Date: 11/03/2024

EWURA CONSUMER CONSULTATIVE COUNCIL (EWURA CCC)

3.0 STATEMENT OF COUNCILLORS RESPONSIBILITIES ON THE FINANCIAL STATEMENTS

EWURA Act, Cap 414 revised edition of 2006 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 for the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error. The financial statements have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS) and the requirements of the EWURA Act, Cap 414 revised edition of 2006.

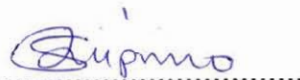
The Councillors are of the opinion that the financial statements present fairly the state of the financial affairs of the Council and of its results in accordance with International Public Sector Accounting Standards (IPSAS) and the requirements of the EWURA Act, Cap 414 revised edition of 2006.

The Councillors further accept responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements, as well as designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement. To enable the Councillors to meet these responsibilities they set standards for internal control aimed at reducing the risk of error or loss in a cost-effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk.



Eng. David Ngula
Chairman

Date: 11/03/2024



Ms. Stella Lupimo
Ag. Executive Secretary

Date: 11/03/2024

EWURA CONSUMER CONSULTATIVE COUNCIL (EWURA CCC)

4.0 DECLARATION BY THE HEAD OF FINANCE FOR THE YEAR ENDED 30 JUNE 2023

The National Board of Accountants and Auditors (NBAA) according to the power conferred to it under the Auditors and Accountants (Registration) ACT No. 33 of 1972, as amended by Act No. 2 of 1995, requires financial statements to be accompanied with the statement of declaration issued by the Head of Finance responsible for the preparation of the financial statements of the entity concerned.

It is the duty of a professional accountant to assist the Councillors to discharge the responsibility of preparing the financial statement of the Council showing true and fair view position of the Council in accordance with International Financial Reporting Standards and the requirements of the EWURA Act, Cap 414 revised edition of 2006. Full legal responsibility for the financial statements rests with the Councillors as indicated under the Statement of Councillors' Responsibilities on the previous page.

I CPA Erasto Kishe being the Head of Finance and Accounting of EWURA Consumer Consultative Council (EWURA CCC) hereby acknowledge my responsibility of ensuring that the financial statements for the period ended 30 June 2023, have been prepared in compliance with International Financial Reporting Standards and in compliance with the requirements of the EWURA Act, Cap 414 revised edition of 2006.

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

Signature: 

Signed by: CPA Erasto Kishe

Position: Head of Finance & Accounting

NBAA Membership No: GA 2225

Date: 11th March 2024


EWURA CONSUMER CONSULTATIVE COUNCIL (EWURA CCC)

5.0 FINANCIAL STATEMENTS

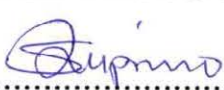
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	Notes	2023/22 TZS	2022/21 TZS
Assets			
Non-current assets			
Property, Plant, and equipment	6	78,557,839	86,892,790
		78,557,839	86,892,790
Current assets			
Inventory	7	-	77,880,000
Receivables	8	176,343,245	188,606,738
Prepayments	9	1,260,000	1,260,000
Cash and cash equivalent	10	112,147,258	44,180,976
		289,750,503	311,927,714
Total assets		368,308,342	398,820,504
Non-Current liabilities			
Accrued gratuity	11	81,566,287	107,328,267
		81,566,287	107,328,267
Current liabilities			
Trade and other payables	12	137,473,186	147,501,841
		137,473,186	147,501,841
Net Assets		149,268,869	143,990,396
Equity			
Capital Fund		101,612,135	101,612,135
Retained earnings		47,656,734	42,378,261
		149,268,869	143,990,396

The financial statements were authorised for issue by the Councillors on 11/03/2024 2024, and were signed on behalf of the Councillors by:



 Eng. David Ngula
 Chairman




 Ms. Stella Lupimo
 Ag. Executive Secretary

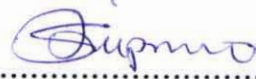
EWURA CONSUMER CONSULTATIVE COUNCIL (EWURA CCC)

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023

		2023/22	2022/21
	Notes	TZS	TZS
Revenue			
Subvention from EWURA	13	2,341,841,902	2,327,485,531
Total		2,341,841,902	2,327,485,531
Expenses			
Salaries, Wages and Employees Benefits	14	994,303,494	956,683,954
Operating expenses	15	1,321,124,944	1,450,980,307
Financing expenses	16	4,625,540	5,026,322
Depreciation of expenses	6	16,509,451	15,654,831
		2,336,563,429	2,428,345,414
Surplus/(Deficit) for the year		5,278,473	(100,859,883)



 Eng. David Ngula
 Chairman



 Ms. Stella Lupimo
 Ag. Executive Secretary

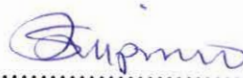
EWURA CONSUMER CONSULTATIVE COUNCIL (EWURA CCC)

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

	Capital Fund TZS	Accumulated Surplus TZS	Total Equity TZS
Balance as at 1 July 2022	101,612,135	42,378,261	143,990,396
Surplus for the year	-	5,278,473	5,278,473
Balance as at 30 June 2023	101,612,135	47,656,734	149,268,869
Balance as at 1 July 2021	101,612,135	143,238,144	244,850,279
(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



.....
Eng. David Ngula
Chairman




.....
Ms. Stella Lupimo
Ag. Executive Secretary

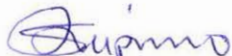
EWURA CONSUMER CONSULTATIVE COUNCIL (EWURA CCC)

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2022/23 TZS	2021/22 TZS
OPERATING ACTIVITIES			
Receipts			
Revenue from EWURA	13	2,341,841,902	2,327,485,531
		2,341,841,902	2,327,485,531
Payments			
Staff Salaries and Employment Benefits	17A	1,007,801,981	1,098,122,560
Operating Expenses	17B	1,253,273,601	1,636,348,188
Financial Costs	16	4,625,540	5,026,322
		2,265,701,120	2,498,591,308
Net Cash Flows from Operating Activities (C)		76,140,782	(171,105,777)
INVESTING ACTIVITIES			
Acquisition of Property and Equipment	6	(8,174,500)	(71,875,780)
Net Cash Flows (Used in) Investing Activities (B)		(8,174,500)	(71,875,780)
FINANCING ACTIVITIES			
Net Cash Flows from Financing Activities			
Net increase in cash and cash equivalents		67,966,282	(242,981,557)
Cash and cash equivalents at 01 July		44,180,976	287,162,533
Cash and cash equivalent at 30 June		112,147,258	44,180,976



 Eng. David Ngula
 Chairman



 Ms. Stella Lupimo
 Ag. Executive Secretary

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2023 (Cash basis)

	Original Budget (TZS)	Adjustments (TZS)	Final Budget (TZS)	Actual on Comparable Basis (TZS)	Variance (TZS)	% Change	Ref
	(A)	(B)	(A+B)	(C)			
Receipts							
Revenue from EWURA	2,341,841,902	-	2,341,841,902	2,341,841,902	-	0%	
Total Receipts	2,341,841,902	-	2,341,841,902	2,341,841,902	-	0%	
Payments							
Staff Cost (A)							
Salaries, Wages and Other Benefits	990,865,646	3,437,848	994,303,494	994,303,494	-	0%	A
Operating Expenditure (B)							
Office Rent	53,121,043	(3,437,848)	49,683,195	32,340,522	17,342,673	54%	B
Furniture and Equipment	8,500,000	-	8,500,000	8,174,500	325,500	4%	
Car Maintenance & Running Costs	27,920,000	-	27,920,000	30,023,560	(2,103,560)	-7%	C
Office Administration Expenses	198,569,390	-	198,569,390	198,545,631	23,759	0%	
Councillor's Fee	72,000,000	-	72,000,000	72,500,000	(500,000)	-1%	
Trainings & Conferences	103,945,500	-	103,945,500	103,499,355	446,145	0%	
Public Awareness Activities	252,771,523	-	252,771,523	252,816,455	(44,932)	0%	
Council Meetings	327,678,800	-	327,678,800	331,250,376	(3,571,576)	-1%	D
Councillor's Capacity Building	33,350,000	-	33,350,000	32,636,440	713,560	2%	
Gratuity expenses	-	-	-	22,891,146	(22,891,146)	-100%	E
Regional Committees Activities	273,120,000	-	273,120,000	272,638,146	481,854	0%	
Total Operating Expenditure	1,350,976,256	(3,437,848)	1,347,538,408	1,357,316,131	(9,777,723)	1%	
Total Expenditure (A+B)	2,341,841,902	-	2,341,841,902	2,351,619,625	(9,777,723)	1%	
Net Change	-	-	-	(9,777,723)	(9,777,723)	-100%	



Eng. David Ngula
Chairman



Ms. Stella Lupimo
Ag. Executive Secretary

EWURA CONSUMER CONSULTATIVE COUNCIL (EWURA CCC)

Note: Explanation for the variance of budgets and actual

- A. During the year, there were multiple renewals of employee job contracts, leading to a slight increase in payroll expenditure. Concurrently, the Council headquarters transitioned from Dar es Salaam to Dodoma, resulting in significant savings on office rent expenses. Consequently, it was determined that the deficit in the payroll expenditure would be addressed by reducing the office rent budget.
- B. The office rent is slightly below the approved budget by TZS 17,342,673. This variance is attributed to the closure of the Dar es Salaam office during the year and its relocation to the Dodoma office, which was utilized by Dodoma COMA.
- C. Car maintenance costs have increased by TZS 2,103,560 from the approved budget. This escalation is a result of major engine repairs that the vehicle underwent during the year.
- D. Council meeting costs has increased slightly by TZS 3,571,576 from the approved. This variance is due to an extraordinary council meeting held during the year for the purpose of transitioning office duties from the outgoing Executive Secretary, Mr. Goodluck Mmari, to the current Acting Executive Secretary, Ms. Stela Lupimo.
- E. During the year, there was Gratuity payment for the outgoing executive secretary Mr. Mmari.

The budget is approved on a cash basis by functional classification. The approved budget covers the period from 1 July 2022 to 30 June 2023.

The budget and accounting bases differ. The financial statements are prepared on the accrual basis using a classification on the nature of expenses in the statement of financial performance. The financial statements differ from the budget, which is approved on the cash basis.

The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by functional classification to be on the same basis as the final approved budget. The amounts of these adjustments are identified in the following table.

A reconciliation between the actual amounts on a comparable basis as presented in the statement of comparison of budget and the actual amounts in the cash flow statement for the period ended 30 June 2023 is presented below. The financial statements and budget documents are prepared for the same period. There is a basis difference: the budget is prepared on a cash basis and the financial statements on the accrual basis.

EWURA CONSUMER CONSULTATIVE COUNCIL (EWURA CCC)

The reconciliation as required by IPSAS 24 will be shown as follows:

	Operating (TZS)	Financing (TZS)	Investing (TZS)	Total (TZS)
Actual amount on comparable basis as presented in the budget and actual comparative statement	-	-	(8,174,500)	(8,174,500)
Basis difference				
Operating Surplus for the Year	5,278,473	-	-	5,278,473
Depreciation	16,509,451	-	-	16,509,451
Change in Inventory	77,880,000	-	-	77,880,000
Change in Receivables	12,263,493	-	-	12,263,493
Change in Creditors	(10,028,656)	-	-	(10,028,656)
Change in Gratuity Payable	(25,761,980)	-	-	(25,761,980)
Cash and cash equivalents at 01 July	44,180,976	-	-	44,180,976
Actual amount in the cash flow statement	120,321,758	-	(8,174,500)	112,147,258

EWURA CONSUMER CONSULTATIVE COUNCIL (EWURA CCC)

6.0 NOTES TO THE FINANCIAL STATEMENTS

1.1 Council information

The EWURA Consumer Consultative Council (EWURA CCC) was established under section 30 of the Energy and Water Utilities Regulatory Authority Act, Cap 414 revised edition of 2006. The Council headquarters is at Kambarage Tower, 10 Floor, Jakaya Kikwete Road, Medeli, Dodoma, Tanzania. Further details about the Council are disclosed on page 1 and in the Councillors' Report.

2.0 BASIS OF PREPARATION AND STATEMENT OF COMPLIANCE

2.1 Basis of preparation

The financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) on the historical basis and do comply with the Energy and Water Utilities Regulatory Authority Act, Cap 414 revised edition of 2006. In addition;

All assets have been assessed for impairment regardless of whether any indicators for impairment was identified; and all possible liabilities that might arise during the year have been accrued for.

2.2 Statement of compliance

The financial statements have been prepared in accordance with International Public Sector Accounting Standard (IPSAS) Accrual basis as issued by the International Public Sector Accounting Standards Board (IPSAB), and interpretations to those standards, and in the manner required by Energy and Water Utilities Regulatory Authority Act, Cap 414 revised edition of 2006.

2.3 Functional and Presentation Currency

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

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3.0 CHANGES IN ACCOUNTING POLICIES

3.1 New and changes to standards and interpretations that are effective

Changes resulting from the new or revised standards and interpretations, amendments to existing standards and interpretations, and improvements to IPSASs that were effective for the current reporting period did not have big impact on the accounting policies, financial position or performance of the Council.

3.2 New and amended standards and interpretations issued but not yet effective

The new and amended standards issued but not yet effective up to the date of issuance of the Authority's financial statements are not expected to have an impact on the financial statements of the Council.

4.0 SUMMARY OF 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.

(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.

EWURA CONSUMER CONSULTATIVE COUNCIL (EWURA CCC)**(iii) Revenue from Non - Exchange Transactions**

Assets and revenue arising from taxation transactions are recognized in accordance with the requirements of IPSAS 23, Revenue from Non exchange transactions (Taxes and Transfers). Assets and Revenue arising from transfer transactions are recognized in the period in which the transfer arrangement becomes binding, except for some services in kind.

The Council recognizes only those services in kind that are received as part of the Council program and for which it can determine a fair value by reference to market rates. Other services in kind are not recognized.

Where a transfer is subject to conditions that, if unfulfilled, require the return of the transferred resources, the Council recognizes a liability until the condition is fulfilled

(iv) Inventories

Inventories include stocks and stores, which are stated at the lower of cost and Current replacement cost. Cost is determined on a first in first out basis (FIFO). Current replacement cost represents the cost the entity would incur to acquire the asset on the reporting date.

As regard IPSAS 12 (Inventories) paragraph 17. Measurement of Inventories, shall be measured at the lower of cost and current replacement cost where they are held for;

- Distribution at No charge or for a nominal charge
- Consumption in the production process of goods to be distributed at no charge or for a nominal charge

(v) 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.

(vi) 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:

Assets Category	Depreciation Rate (%)
Furniture and Fittings	12.5
Motor Vehicles	25
Computer and Accessories	33.3
Printers	20

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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 2022/23 Council's financial statement.

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.

(vii) 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.

(viii) Employee benefits

Retirement benefits obligations

Under defined benefit contribution plans, the Council's employees are members of state-owned pension schemes, namely the Public Service Social Security Fund (PSSSF). Therefore, on monthly basis, the Council contributed 10% of basic salary for each employee and the employees contribute 10% of the respective employee's gross salary. The Council's contributions to the funds are charged to the statement of financial performance in the year to which they relate.

Leave benefits

Annual leave is provided for over the period that the leave accrues and is subject to a cap established by the Council.

Other Long - Term Employment Benefits

These include gratuity for contract staff and board members, which are paid at the end of the contract term.

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Termination benefits

Termination benefits are payable when employment is terminated by the Authority before the normal retirement/end of contract date or whenever an employee accept voluntary redundancy in exchange for these benefits. The Authority recognizes termination benefits when it is demonstrably committed to either terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than twelve months after financial year end date are discounted to present value.

5.0 SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of the Council's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

In the process of applying the Council's accounting policies, management has made certain judgements, which have the most significant effect on the amounts recognised in the financial statements: These, together with the key estimates and assumptions concerning the future, and other key sources of estimation uncertainty at the reporting date, are as follows:

Impairment of Property and equipment

Significant assumptions are made by the councillors in determining the recoverable value for the purpose of determining the impairment charge in respect of property equipment. Additional information including the carrying amounts is disclosed in Notes 6.

Useful lives of property and equipment

The useful lives of assets are based on management's estimation. Management considers the impact of changes in technology, customer service requirements, availability of capital funding and required return on assets and equity to determine the optimum useful life expectation for each of the individual categories of property and equipment.

The estimation of residual values of assets is also based on management's judgement whether the assets will be sold or used to the end of their useful lives and what their condition will be at that time. Changes in the useful lives and/or residual values are accounted for as a change in accounting estimates.

Provisions

Estimates are made of legal or constructive obligations resulting in the raising of provisions, and the expected date of probable outflow of economic benefits to assess whether the provision should be discounted. Liabilities provided for legal matters require judgements regarding projected outcomes and ranges of losses based on historical experience and recommendations of legal counsel. Litigation is however unpredictable and actual costs incurred could differ materially from those estimated at the reporting date

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6 PROPERTY AND EQUIPMENTS

	Office Equipment TZS	Electronic Data Processing Equipment TZS	Office Furniture & Fittings TZS	Motor Vehicles TZS	Total TZS
Cost/Valuation					
As At 1 July 2022	77,112,856	111,058,563	150,646,710	151,436,511	490,254,640
Additions during the Year	-	7,324,500	850,000	-	8,174,500
As At 30 June, 2023	77,112,856	118,383,063	151,496,710	151,436,511	498,429,140
Depreciation					
As At 1 July, 2022	76,741,356	89,279,922	85,904,061	151,436,511	403,361,850
Charge for the Year	133,000	10,237,253	6,139,198	-	16,509,451
As At 30 June, 2023	76,874,356	99,517,175	92,043,259	151,436,511	419,871,301
CARRYING VALUE					
As At 30 June, 2023	238,500	18,865,888	59,453,451	-	78,557,839
As At 30 June, 2022	371,500	21,778,641	64,742,649	-	86,892,790

The Property, Plant and Equipment as at 30 June 2023 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 118,383,063, 35 items of Furniture and Fittings totalling TZS 151,496,710 and 1 Motor Vehicle with cost value of TZS 151,436,511 which have been fully depreciated but still in use.

EWURA CONSUMER CONSULTATIVE COUNCIL (EWURA CCC)

6 PROPERTY AND EQUIPMENTS (Continued)

	Office Equipment TZS	Electronic Data Processing Equipment TZS	Office Furniture & Fittings TZS	Motor Vehicles TZS	Total TZS
Cost/Valuation					
As At 1 st July, 2021	77,112,856	87,640,563	102,188,930	151,436,511	418,378,860
Additions during the Year	-	23,418,000	48,457,780	-	71,875,780
As At 30 June, 2022	77,112,856	111,058,563	150,646,710	151,436,511	490,254,640
Depreciation					
As At 1 st July, 2021	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, 2022	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	-	86,892,790
As At 30 June, 2021	8,256,628	-	22,415,213	-	30,671,841

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Trade and other payables

Trade and other payables decreased by TZS 6.8 million which is 6.8% decrease from the prior year. The decrease is mainly attributed by the decrease in statutory dues that were paid during the year.

2.10 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 2023.

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

2.11 FINANCING

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, and natural gas and water sectors as well as through the collection of license 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 has with communities across the country through its regional committees and COMAs. The Council has established strong relationships and bonds with regional, district and local governments 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.

EWURA CONSUMER CONSULTATIVE COUNCIL (EWURA CCC)

	2022/23 TZS	2021/22 TZS
13 REVENUE		
Revenue was the sum of quarterly budget grants provided by EWURA to enable the Council to meet its operations.		
Revenue from EWURA	2,341,841,902	2,327,485,531
	<u>2,341,841,902</u>	<u>2,327,485,531</u>
14 SALARIES, WAGES AND EMPLOYEE BENEFIT		
Salaries and Wages	513,223,185	511,002,962
Gratuity	76,627,934	128,668,240
Pension	51,085,290	-
Medical Expenses	15,325,587	19,086,016
Housing Allowances	102,170,579	102,934,592
Transport Allowances	40,200,000	42,300,000
Leave Passage	49,796,679	35,048,455
Staff Welfare	45,896,669	44,769,897
Airtime	68,468,620	58,774,312
Compensation Fund	3,437,848	1,252,244
Utility & Entertainment	28,071,103	12,847,236
	<u>994,303,494</u>	<u>956,683,954</u>
15 OPERATING EXPENSE		
Trainings & Conferences	103,499,355	172,520,600
Local Visitations	32,636,440	51,090,000
Recruitment Costs	-	8,160,000
Public Inquiries/Hearings	25,694,500	13,122,800
Regional Committees	272,638,146	689,651,142
Technical and Inter CCC Meetings	244,582,146	105,919,498
Public Awareness Programs	252,816,455	168,790,634
Advertisement Expenses	-	2,360,000
Membership Subscription	1,062,500	-
Skills Development Levy	27,070,085	27,222,192
Telephone, Fax, Internet & Website	6,333,686	3,537,626
Councillor's Fee	72,000,000	64,500,000
Council Meetings	60,973,730	30,020,000
Motor Vehicle: Fuel & Maintenance	30,023,560	10,937,224
Maintenance of Office Equipment	5,410,600	4,029,000
Office Rent	32,340,522	19,010,534
Postages & Stamps	3,902,000	2,798,800
Local Travel and Car Parking	5,936,330	2,091,594
Printing & Stationeries	11,040,720	4,093,689
Office General Expenses	75,530,300	11,497,794
Office Entertainment	7,900,854	8,726,095
Audit Fee and Consultancy Services	41,772,720	45,938,985
Electricity, Newspapers and Cleanliness	7,960,295	4,962,100
	<u>1,321,124,944</u>	<u>1,450,980,307</u>

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	2022/23 TZS	2021/22 TZS
16 FINANCIAL CHARGES		
Bank Charges	4,625,540	5,026,322
	<u>4,625,540</u>	<u>5,026,322</u>
17A CASH PAYMENTS EMPLOYMENT BENEFITS		
Staff Salaries and Employment Benefits	994,303,494	956,683,954
Change in Receivables	(12,263,493)	59,585,174
Change in Accrued Gratuity	25,761,980	81,853,432
Total payments for employment benefits	<u>1,007,801,980</u>	<u>1,098,122,560</u>
17B CASH PAYMENTS FOR OPERATING EXPENSES		
Operating Expenses	1,321,124,945	1,450,980,307
Change in Prepayments	-	(12,965,000)
Change in Inventory	(77,880,000)	77,880,000
Change in Trade Creditors	10,028,656	(120,452,881)
Total payments for operating expenses	<u>1,253,273,600</u>	<u>1,395,442,426</u>
17C RECONCILIATION OF NET CASH FLOWS		
Operating Surplus for the Year	5,278,473	(100,859,883)
Non-Cash Movement:		
Depreciation	16,509,451	15,654,831
Prior Year Adjustments		
Change in Inventory	77,880,000	(77,880,000)
Change in Receivables	12,263,493	40,414,826
Change in Prepayments	-	12,965,000
Change in Creditors	(10,028,656)	20,452,881
Change in Gratuity Payable	(25,761,980)	(81,853,432)
	<u>76,140,782</u>	<u>(171,105,777)</u>
18 CAPITAL COMMITMENTS		
The Council had no capital commitments as at 30th June, 2023.		
19 CONTINGENT LIABILITY		
There were no contingent liabilities as at 30th June, 2023.		

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20 COMPARATIVE FIGURES

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

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.

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

PARTICULARS	2022/23 TZS	2021/22 TZS
Councilors Fee	72,000,000	64,500,000
Councilors Allowances	44,900,000	44,900,000
Key Management Salaries & Benefits	168,473,667	168,473,667
	<u>285,373,667</u>	<u>277,873,667</u>

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).

23 DISCLOSURE ON PROCUREMENT

The Council continued to consult and channel all procurement activities through EWURA tender board for the whole year ended June 2023.





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