

Annual Report

For the Financial Year
Ending 30th June 2024

5,029 Complaints received,
84% resolved

850 Awareness programmes conducted

240,875 Stakeholders reached



ANNUAL REPORT

FOR THE FINANCIAL YEAR ENDING
30th JUNE, 2024



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List of Acronyms and Abbreviations

CAG	Controller and Auditor General
CS	Communication Strategy
COMA	Customer cum Office Management Assistant
CCC	Consumer Consultative Council
DITF	Dar es Salaam International Trade Fair
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
ISP	Interim Strategic Plan
ITV	Independent Television
LPG	Liquefied Petroleum Gas
MoE	Ministry of Energy
MoW	Ministry of Water
NGO	Non-Governmental Organization
OPRAS	Open Performance Review and Appraisal System
RCC	Regional Consumer Committee
RM	Resources Mobilization
SP	Strategic Plan
TBC	Tanzania Broadcasting Corporation
TCF	Tanzania Consumer Forum
UWSSA	Urban Water Supply and Sanitation Authority
WCRD	World Consumer Rights Day

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Letter of Transmittal

The Board Chairman,
Energy and Water Utilities Regulatory Authority (EWURA),
P. O. Box 2857,
Dodoma. Tanzania

Dear Sir,

RE: SUBMISSION OF ANNUAL REPORT FOR THE FINANCIAL YEAR 2023/24

In accordance with Section 33(5) of the Energy and Water Utilities Regulatory Authority Act, Cap 414, I hereby submit the EWURA CCC Annual Report along with the Audited Financial Statements for the Financial Year 2023/24.

The report provides a comprehensive overview of the Council's activities, key achievements, and challenges encountered during the fiscal year that ended on June 30, 2024. Additionally, it outlines the Council's strategic focus and planned initiatives for the Financial Year 2024/25.

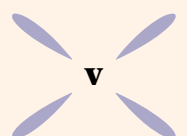
We look forward to your continued guidance and support in the coming Financial Year and beyond.

Yours Sincerely,



Eng. David P. Ngula
Chairman

cc: Director General – EWURA



Chairman's Statement

The EWURA CCC Annual Report and the Audited Financial Statements for the Financial Year 2023/24 serve as crucial milestones in the Council's journey. They provide key performance indicators, highlight achievements, and outline the challenges encountered during the review period.

At the core of our mission lies the Council's unwavering commitment to safeguarding the interests of consumers of goods and services regulated by EWURA. Throughout the year, EWURA CCC has diligently fulfilled its statutory mandate by implementing various strategic initiatives, maintaining a strong presence, and enhancing consumer awareness.

A significant milestone in FY 2023/24 was the culmination of the Strategic Plan extension, which had been carried over from the previous year. In response, the Council made deliberate efforts to finalize the new Strategic Plan, resulting in the preparation of the 2023/24–2025/26 Interim Strategic Plan, which underwent an initial review.

Additionally, the Council undertook several initiatives to enhance institutional capacity. In collaboration with EWURA, we conducted a review of the EWURA CCC organizational structure alongside the scheme of service. To strengthen the resource mobilization strategy, the Council engaged a Think Tank Committee from the Ministry of Energy to explore alternative funding sources.

During the year under review, the Council also saw a leadership transition with the appointment of Ms. Stella Kageba Lupimo as the new Executive Secretary. Her appointment followed the retirement of the former Executive Secretary, Eng. Goodluck Mmari, in February 2023. Ms. Lupimo served in an acting capacity until her official appointment in April 2024, ensuring continuity and stability within the Council.

Furthermore, the reporting period marked the conclusion of the tenure of three esteemed Council Members—Ms. Anna Mungai, Eng. Baruany Luhanga, and Mr. George Nguruse. Their dedication and invaluable contribu-



tions have significantly shaped the Council's progress and strengthened its advocacy for consumer rights. On behalf of the Council, I extend my heartfelt gratitude for their service and wish them the very best in their future endeavors.

The Council also prioritized capacity-building initiatives for both staff and Council members. These efforts ensured that EWURA CCC remained equipped with the necessary skills and knowledge to effectively advocate for consumer rights and interests.

I extend my sincere appreciation to the Board Chairman, Council Members, Management Team, and all EWURA employees for their dedication, professionalism, and support. Your collective efforts have been instrumental in the Council's success.

Furthermore, I wish to express my gratitude to all stakeholders whose unwavering support has contributed to the continued growth and impact of EWURA CCC. The achievements outlined in this report would not have been possible without your commitment and collaboration.

We remain steadfast in our mission and look forward to strengthening consumer advocacy and engagement in the years ahead.



Eng. David Ngula
Chairman

Statement from the Executive Secretary

Despite encountering several challenges, EWURA CCC has continued its strong performance trajectory in the Financial Year 2023/24, surpassing key targets and reinforcing its role as a consumer advocate in the regulated energy and water sectors.

The Council's achievements, this year, are particularly noteworthy given the constraints of limited funding and resources. It successfully implemented a wide range of key activities, demonstrating strong commitment and effective utilization of available resources.

A key focus during this period was consumer empowerment, achieved through intensive awareness campaigns. The Council conducted 850 awareness programmes against a target of 600, exceeding the goal by 41.7%. As a result, 240,875 stakeholders were reached, equivalent to 167.6% of the targeted 90,000. This success was largely driven by enhanced management of RCCs and an aggressive media engagement strategy.

Media engagement played a critical role in the Council's outreach. The Council engaged the media 394 times, achieving 228.3% of the set target (120). The introduction of a mass media programme, implemented by RCCs, significantly contributed to this achievement.

To enhance visibility and stakeholder engagement, EWURA CCC participated in various exhibitions, including Maji Week, International Women's Day, Farmers' Day (Nanenane), World Consumer Rights Day, and the 47th Dar es Salaam International Trade Fair (DITF). These events allowed the Council to interact with stakeholders, address complaints in real time, and strengthen consumer advocacy.

Furthermore, 149 new RCC members were recruited and trained in early 2024, enhancing the Council's ability to deliver its mandate. Despite these successes, challeng-



es such as budgetary constraints, insufficient working tools, and delays in planned initiatives due to extreme weather conditions posed significant hurdles.

To address these challenges, the Council intensified resource mobilization efforts, engaging the Think Tank Committee from the Ministry of Energy to explore sustainable funding alternatives.

The achievements highlighted in this report would not have been possible without the dedication of Council members, management, RCCs, EWURA, and the Government. I extend my heartfelt appreciation to everyone who contributed to our collective success.

Moving forward, EWURA CCC remains committed to enhancing consumer rights, strengthening institutional capacity, and fostering meaningful stakeholder engagement to ensure better service delivery in the regulated sectors.

Ms. Stella K. Lupimo
Executive Secretary

Executive Summary

The Energy and Water Utilities Regulatory Authority Consumer Consultative Council (EWURA CCC), continued to make significant strides in protecting and advocating for the rights and interests of consumers of regulated energy and water services, during the Financial Year 2023/24. This Annual Report provides a comprehensive overview of the Council's activities, achievements, and challenges from July 1, 2023, to June 30, 2024, while also outlining strategic priorities for the coming year.

During the year under review, the Council intensified its consumer awareness and advocacy efforts, surpassing several key performance targets. A total of 850 awareness programs were conducted, exceeding the initial target of 600 by 41.7%. These efforts resulted in an expanded outreach, with 240,875 stakeholders engaged, far surpassing the 90,000 initially planned. Media engagement played a pivotal role in amplifying these efforts, with the Council conducting 394 media engagements 22.8% above the set target of 120 through newspapers, television, radio, and online platforms.

To further increase visibility and consumer interaction, EWURA CCC actively participated in high-profile exhibitions and public events, including the 47th Dar es Salaam International Trade Fair (DITF), Farmers' Day (Nanenane) Exhibitions, Maji Week Commemorations, Public Service Week Commemorations, World Consumer Rights Day and International Women's Day.

Facilitation of consumer complaints resolution remained a core function of the Council, with 5,029 complaints being received during the period. Of these, 84% were successfully resolved in collaboration with service providers, while 14.6% remained under follow-up. A small percentage of unresolved cases were escalated to EWURA for further inter-

vention. The Council also participated in mediation and dispute resolution forums, strengthening consumer confidence in its ability to advocate for fair service delivery.

To enhance institutional capacity, the Council made notable progress in developing its 2023/24–2025/26 Interim Strategic Plan and reviewing its organizational structure and scheme of service in collaboration with EWURA. A significant milestone was the recruitment and training of 149 new Regional Consumer Committee (RCC) members across 30 regions, reinforcing grassroots consumer representation. The Council also embarked on initiatives to improve financial sustainability, including engaging a Think Tank from the Ministry of Energy to explore alternative funding sources.

Despite these successes, the Council faced several challenges, including financial constraints that limited the implementation of some planned activities, a shortage of working tools, and adverse weather conditions that affected outreach efforts in certain regions. Additionally, the limited compliance of some service providers in implementing EWURA directives posed a challenge to effective consumer protection.

Looking ahead, EWURA CCC remains committed to expanding consumer education initiatives, strengthening stakeholder engagement, and enhancing resource mobilization to ensure greater financial sustainability. The Council will also focus on empowering RCCs and advocating for stronger regulatory enforcement to safeguard consumer rights. By building on its achievements and addressing existing challenges, EWURA CCC will continue to be a steadfast voice for consumers, ensuring fair, transparent, and efficient service delivery in the regulated energy and water sectors.

Part One

About EWURA CCC

I. Introduction

Preparing an annual report is a fundamental practice for organizations like EWURA CCC, as it ensures accountability, transparency, and strategic planning. Accordingly, the Council has developed the 2023/24 Annual Report to outline its objectives, highlight activities undertaken, address challenges faced, and provide a roadmap for future endeavors.

Deriving from six (6) major objectives, the Council implemented a number of activities during the year under review. In implementing the activities, the Council pushed for consumer protection, and strengthening its capacity to maintain the success momentum that has been gathered over the past years. The activities implemented include awareness campaigns, media engagement, EWURA CCC school clubs visitation, holding various training sessions and capacity-building initiatives for Council members and staff, and developing the Resource Mobilisation policy among other activities.

Though the Council boasts of yet another successful year, it encountered setbacks that hindered the success path. The Council failed to implement some planned activities such as fully funded awareness programmes and visiting potential donors, among others. The effects of challenges on the Council's success trajectory did not discourage it as plans have been set afoot to counter setbacks. During the FY 2023/24, the Council planned to intensify its resource mobilization drive, devise other means for its RCCs such as increased media use for awareness programmes, and encourage RCCs to diligently execute their duties, including the preparation and submission of work reports.

II. Objectives

EWURA CCC extended its strategic plan during the FY2022/23 by a year, after its 5-year SP had expired the same year. It is from this extended SP that the Council derived the six (6) objectives that have been guiding its operations during the FY 2023/24. Other documents that these objectives are also derived from include the Communication Strategy, the RCC Awareness-raising guidelines, the Financial Manual, and the Human Resources Manual. The strategic objectives are as follows:-

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; and
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 consists 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) serves as an Ex-Officio member of the Council and is responsible for the day-to-day administration of the Council's affairs. The ES also holds the position of Chief Executive Officer and Secretary to the Council and is appointed by the Council.

However, during the FY under review, the tenure of three (3) Councilors: Mrs. Anna Mungai, Mr. George Nguruse, and Eng. Baruary Luhanga expired. The Council is awaiting the appointment of new Councillors to fill the vacant posts. A list of members served during the period 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 K. Lupimo
Executive Secretary

V. Management Team/Secretariat)

The Secretariat and Management Team form the backbone of EWURA CCC, ensuring the effective execution of its mandate and the smooth operation of its daily activities. The Executive Secretary, as the Chief Executive Officer, oversees the Secretariat and is responsible for the overall management and administration of the Council's affairs.

The Management Team consists of four staff members who serve under the leadership of the Executive Secretary. The team is structured into three key functional units: Finance, Administration, and Advocacy, each playing a crucial role in supporting the Council's strategic objectives.

During the year under review, the Secretariat was instrumental in implementing Council plans and programs, facilitating stakeholder engagements, and ensuring efficient service delivery. It also provided regular performance reports to the Council, offering insights into operational progress and key achievements.

The members of the Management Team were as follows:



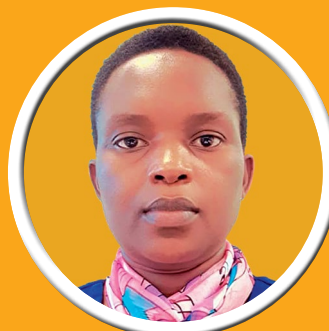
Ms. Stella K. Lupimo
Executive Secretary



CPA Erasto Kishe
Accountant



Mr. Lugiko L. Lugiko
Ag. Advocacy Officer



Ms. Josephine Ntaumenya
Administrative 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 regional and sector consumer committees and consult with them;
- iv. Consult with industry, the Government, and other consumer groups on matters of interest to consumers of regulated goods and services; and
- v. Establish local and sector consumer committees and consult with them.

1.1 Governance

The eight (8) members mentioned above form the governing body of the Council under the leadership of the Chairman. The tenure of members is staggered between three (3) to four (4) years. The Executive Secretary serves as the Chief Executive Officer and an ex-officio member of the Council, responsible for the day-to-day operations, including leading the Secretariat/Management team. Additionally, the Executive Secretary acts as 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, Ubungo, and Kigamboni. The Council has 21 regional offices as shown below

Table 1: EWURA CCC Regional Offices

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

Section

Two

2.0 General Performance

Despite ongoing challenges such as insufficient funding and limited human resources, EWURA CCC had another successful year in FY 2023/24. The Council implemented a wide range of activities during the reporting period. To enhance clarity and ease of follow-up, the implemented activities are categorized into two primary groups: those that fall under the Advocacy and Education Unit and those that fall under the Administration Unit.

2.1 Advocacy and Educational Activities Performed

During the FY 2023/24, EWURA CCC conducted a variety of advocacy and educational activities, alongside its routine operational activities. These initiatives, highlighted below, were essential in advancing the Council's objectives and strengthening its engagement with stakeholders.

2.1.1 Preparation of Plans and Monitoring the Implementation of Activities

The success of EWURA CCC during the reporting period was significantly driven by robust planning. Planning is at the core of the Council's operational strategy, ensuring that activities align with the goals outlined in the Strategic Plan. For FY 2023/24, the Council developed an annual action plan that outlined the key activities for the year. To ensure effective execution, the annual plan was broken down into quarterly action plans, which were further detailed into monthly activity plans. This structured approach minimized impromptu decision-making, promoting strategic focus and efficiency. The planning process was participatory, with input from all staff members, ensuring collective ownership and accountability. The resulting plans were shared with RCCs and COMAs for coordinated implementation.

2.1.2 Media Engagement

Throughout the period, the Council expanded its media engagement efforts, surpassing its targets. The Council engaged with various mainstream and local media, alongside online media outlets, reaching a significant portion of the population. A total of 394 media engagements were recorded, surpassing the 120 target by 228.3%. This success was attributed to the strong relationships the Council has developed with media outlets, leading to collaborative efforts that boosted coverage and furthered the Council's outreach initiatives.

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The following table provides a summary of all the media outlets engaged: -

Table 2: Media Outlets Engaged by the Council

S/N	Newspapers	S/N	Radio Stations		
1	The Guardian	1	Mzawa online	28	Shamba FM
2	Habari Leo	2	Karagwe FM	29	Care FM
3	Mwananchi	3	Ahmadia FM	30	Furaha FM
4	Daily News	4	Jamii FM	31	Nuur FM
		5	Thinker online	32	Rubondo FM
		6	KR FM	33	Revival FM
		7	Main FM	34	Smile FM
		8	Top radio	35	Banana FM
		9	Ukweli FM	36	Radio Mbiu
		10	Dizzim FM	37	Shnuz FM
		11	Kicheko FM	38	Radio Vision
		12	Disciples FM	39	Safari FM
		13	Shalom radio	40	HFM radio
		14	Capital Radio	41	Zoe FM
		15	Rufiji FM	42	Selous FM
		16	Radio Mbiu	43	TBC FM
		17	Nyemo FM	44	Taabora FM
		18	Chemchem radio	45	Dodoma FM
		19	CG FM	46	Storm FM
		20	Storm FM	47	Joy FM
		21	Blessed FM	48	VOS
		22	Manyara FM	49	Sweet FM
		23	KICORA FM	50	Baraka FM
		24	Bomba FM	51	VOT
		25	Rungwe FM	52	Jembe FM
		26	Standard FM	53	Metro FM
		27	Kiss FM	54	Faraja FM
S/N	TV Stations				
1	Channel 10,				
2	Azam TV				
3	Ayo TV				
4	TBC1				
5	ITV				
6	Wasafi TV				
7	College TV				
8	Lumen TV				
9	Dodoma TV				
	Kakwale TV				
	Mawengi TV				
	Sahara media,				
S/N	Online Media				
1	Taarifa online				
2	Mutta online				
3	Mwananchi online				



In addition to traditional media channels, the Council expanded its reach by leveraging online platforms, such as Ayo TV, Taarifa Online, Mutta Online, and Mwananchi Online, thus broadening its influence and connecting with a diverse, tech-savvy audience.

As part of its ongoing media strategy, the Council produced five (5) fifteen-minute television shows. These programs were aired on ITV and TBC networks during prominent events like the DITF and Nanenane exhibitions, further extending the Council's outreach to a larger and more varied audience.

In total, EWURA CCC engaged with 72 media houses throughout the year. Media engagement was broken down as follows:

- First Quarter: 98 engagements
- Second Quarter: 71 engagements
- Third Quarter: 100 engagements
- Fourth Quarter: 125 engagements

These efforts are illustrated in Figure 1 below, showcasing the consistent and growing media presence of the Council throughout the year.

Figure 1: Frequency of media engagement in FY 2023/24

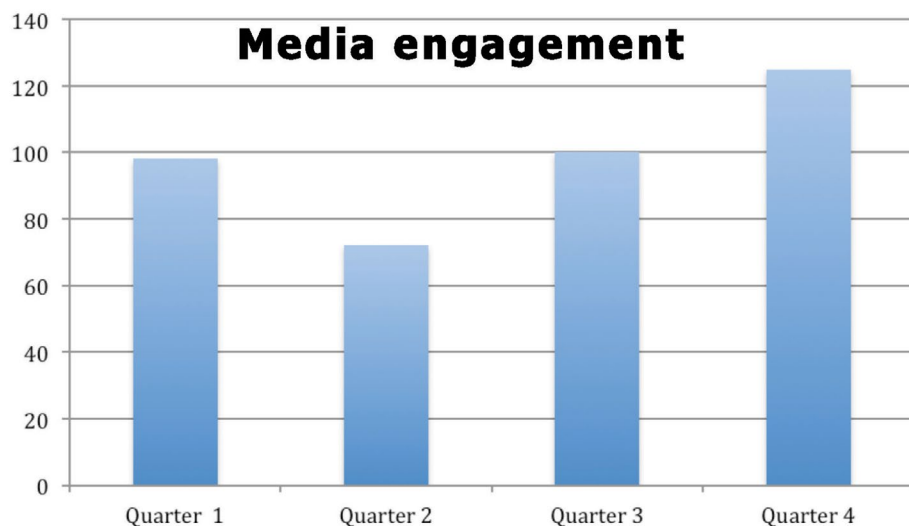


Table 3: Frequency of media engagement in FY 2023/24

S/N	RCCs	Media Engaged
1	Mtwara	52
2	Kagera	46
3	Dodoma	41
4	Tabora	40
5	Mbeya	36
6	Geita	31
7	Tanga	21
8	Morogoro	19
9	Shinyanga	18
10	Rukwa	9
11	Iringa	8
12	Kilimanjaro	7
13	Ilala	7
14	Kigoma	5
15	Manyara	5
16	Ruvuma	3
17	Mwanza	2
18	Arusha	2
19	Singida	2
20	Ubungo	1
21	Pwani	1



2.1.3 Mass media programme developed

To enhance media engagement by its RCCs, the Council developed a mass media programme which set a target of 379 media sessions by the end of the FY 2023/24. Its purpose was to reach a broad audience to educate consumers about their rights and responsibilities. By the end of the year, the Council engaged the media 394 times, exceeding the target by 3.9%.

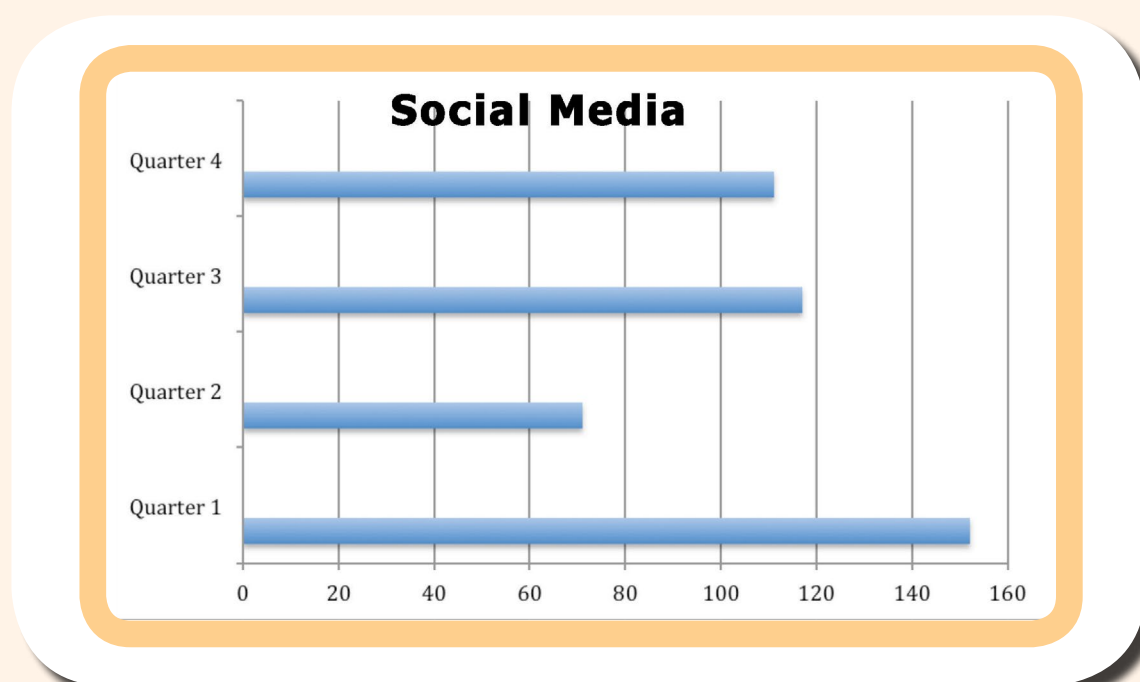
2.1.4 Updated website and social media platforms

The Council embarked on an extensive social media campaign drive to expand its reach and enhance visibility. Through its social media platforms, the Council shared information through its website, Instagram, Facebook page, and X pages. Throughout FY 2023/24, the Council maintained an active online presence, posting as follows:

- First quarter: 152 posts
- Second quarter: 71 posts
- Third quarter: 117 posts
- Fourth quarter: 111 posts

The diagram below illustrates this distribution.

Figure 2: Frequency of social media updates in FY 2023/24



2.1.5 Attending Stakeholders' Meetings

To enhance visibility and strengthen networking, EWURA CCC participated in various stakeholders' meetings during the FY 2023/24 as outlined below:-

i. EWURA Stakeholders' Meeting (21 September 2023)

The Council attended a stakeholder's meeting organized by EWURA to gather comments on the Proposed Petroleum (Retail Operations in Townships and Villages Operations) (Amendment) Rules, 2023, and the Petroleum (Wholesale, Storage, Retail and Consumer Installation Operations) (Amendment) Rules, 2023. During the meeting, the Council reviewed and seconded EWURA's proposed amendments while also submitting its comments.

ii. DAWASA Customer Service Meeting (19 February 2024)

The Council participated in a customer service meeting organized by DAWASA and was also attended by RCC members from Dar es Salaam and Pwani aimed to exchange knowledge and strategies for improving DAWASA's service delivery. The meeting was held at the PSSSF Commercial Complex in Mwenge, Dar es Salaam.

2.1.6 Publication of Mtumiaji Newsletter

To enhance visibility and engage stakeholders, the Council produced and distributed the Mtumiaji Newsletter. The 9th edition was produced, with 1,000 copies printed and distributed to various stakeholders. Similarly, 1,000 copies of the 10th edition of the bi-annual Mtumiaji Newsletter were printed and distributed.

2.1.7 Dissemination of Publicity Materials

During the period, the Council reviewed and updated its publicity material to ensure accuracy and relevance. Subsequently, the Council printed 1,500 wall calendars and 500 desk calendars, along with other publicity materials. These materials were strategically distributed to identified stakeholder groups for branding, visibility, and educational purposes.

2.1.8 Execution of Awareness Programmes

During the FY 2023/24 the Council successfully implemented 850 awareness programmes, significantly exceeding its target of 600 by 41.7%. Additionally, the number of stakeholders reached during these campaigns saw an impressive surge. The Council engaged 240,875 stakeholders, which is 167.6% of the targeted 90,000. This outstanding achievement is attributed to the Council's dedication and the active participation of various stakeholder groups. With increased funding, EWURA CCC's impact and performance in awareness initiatives are expected to grow even further.

The Council's awareness programs targeted a diverse range of stakeholders. In alignment with its SP and CS, the key groups included students, business people, public gatherings, bodaboda riders, women entrepreneurs, the general public, teachers, and others. The successful implementation of these campaigns was driven by rigorous oversight and meticulous monitoring, ensuring their effectiveness and maximizing stakeholder engagement.

The table below provides a detailed breakdown of the Council's performance in awareness programmes: -

Table 4: Number of Awareness Programmes Done and Stakeholders Reached

Quarter	Number of Programmes per quarter	Stakeholders Reached	Targeted stakeholders
1	149	34,848	22,500
2	126	32,163	22,500
3	247	85,846	22,500
4	328	85,846	22,500
Total	850	240,875	90,000

240,875

stakeholders reached in awareness programmes

72

media houses engaged

5,029

complaints were received and resolved by the Council

50

EWURA organized awards ceremonies attended



EWURA CCC implemented 850 awareness programmes reaching 240,875 stakeholders

2.1.9 Student Clubs Visitations

EWURA CCC student clubs play a vital role in engaging young people, particularly students, while also monitoring and supporting their consumer awareness activities. Regular club visitations are essential for their growth and development.

During the financial year 2023/24, the Council, through its RCCs, conducted 22 visits to EWURA CCC clubs. These visits aimed to encourage students, strengthen the Council's branding, and promote consumer awareness through various school activities. The visits were carried out in the following regions:

- Kigoma: 2
- Tabora: 1
- Tanga: 2
- Kagera: 6
- Mara: 6
- Rukwa: 1
- Morogoro: 1
- Mtwara: 3

2.1.10 Review of the 2015 Council's Student Club Guide

The Council reviewed and updated the 2015 Student Club Guide to align with the current needs and make it more relevant. The revised Guide provides a structured framework for establishing, operating, and managing Council-affiliated school clubs.

It ensures that students clearly understand the club's objectives, which include promoting consumer rights and increasing awareness of energy and water regulatory issues. Additionally, the Guide fosters uniformity across the clubs, encourages active participation, and equips students with the knowledge and skills to become informed and responsible consumers.

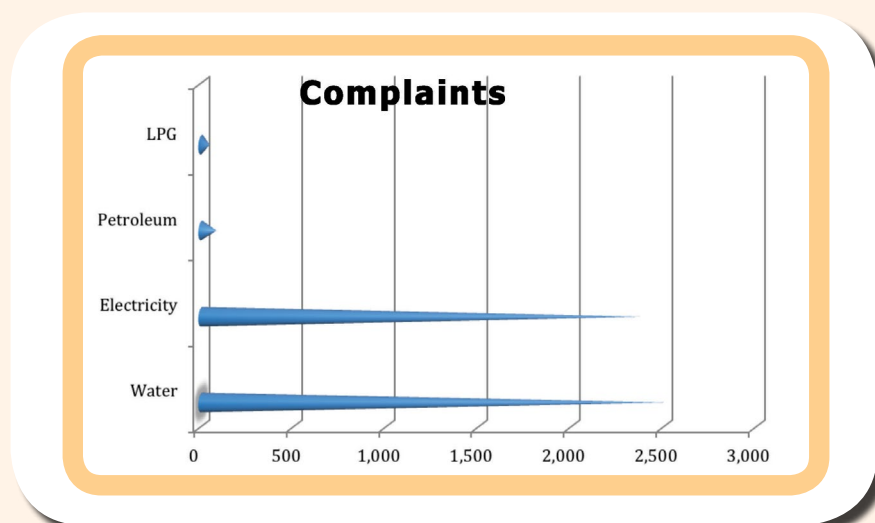
2.1.11 Participation in the TRA School Clubs Competition

On 9 November 2023, the Council was invited to attend the TRA Tax Clubs competition for secondary schools in the regions of Dar es Salaam and Pwani. The event which was held at the Institute of Tax Administration (ITA) in Dar es Salaam, provided an opportunity to strengthen collaboration between EWURA CCC and TRA. The engagement helped build capacity among youths and facilitated experience-sharing between the two entities.

2.1.12 Complaints

During the financial year 2023/24, the Council received a total of 5,029 complaints, exceeding the target of 4,800 by 4.8%. The increasing number of complaints reflects a growing consumer awareness of their rights and willingness to seek redress. The received complaints were as shown below:

- Water: 2,522 complaints (50.1%) – the highest number recorded
- Electricity: 2,381 complaints (47.3%)
- Petroleum: 89 complaints (1.8%)
- LPG: 37 complaints (0.7%)

Figure 3: Distribution of Complaints of Regulated Services in FY 2023/24

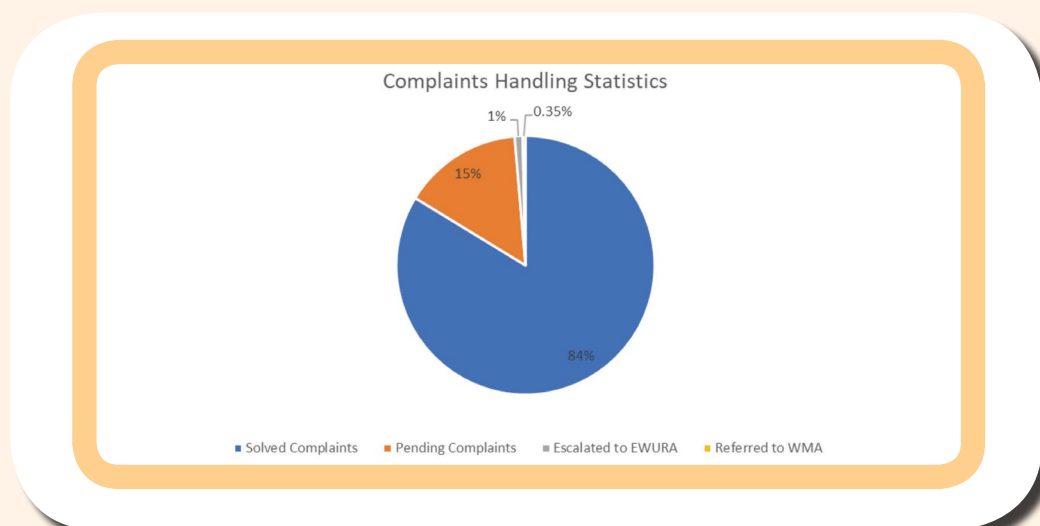
2.1.13(i) Complaints handling

The Council plays a vital role in the facilitation of consumer complaints resolution by educating consumers on the procedures established by EWURA for lodging and resolving energy and water-related complaints.

During the financial year 2023/24, the Council recorded 5,029 complaints and, through its RCCs and offices, worked closely with service providers to facilitate their resolution. To enhance accessibility, the Council placed posters with contact information in various locations and made complaint forms available at the hamlet offices for consumer convenience. The status of the complaints resolution is as follows:-

- 4,220 complaints (84%) were successfully resolved in collaboration with service providers.
- 739 complaints (15%) remained pending.
- 52 complaints (1%) were escalated to EWURA for further action.
- 18 complaints (0.4%) were referred to the Weight and Measures Agency (WMA).

The high-resolution rate reflects the strong working relationship between the Council and service providers, which has been instrumental in addressing consumer concerns effectively. The diagram below gives more details:

Figure 4: Status of complaints handling in FY 2023/24

2.1.13 (ii) Complaints Site Visits

To gain a better understanding of consumer grievances, the Council conducted on-site visits as part of the complaint's resolution process. In FY 2023/24, a total of 31 site visits were conducted, distributed as follows:

- 9 visits in the first quarter
- 9 visits in the second quarter
- 8 visits in the third quarter
- 5 visits in the fourth quarter

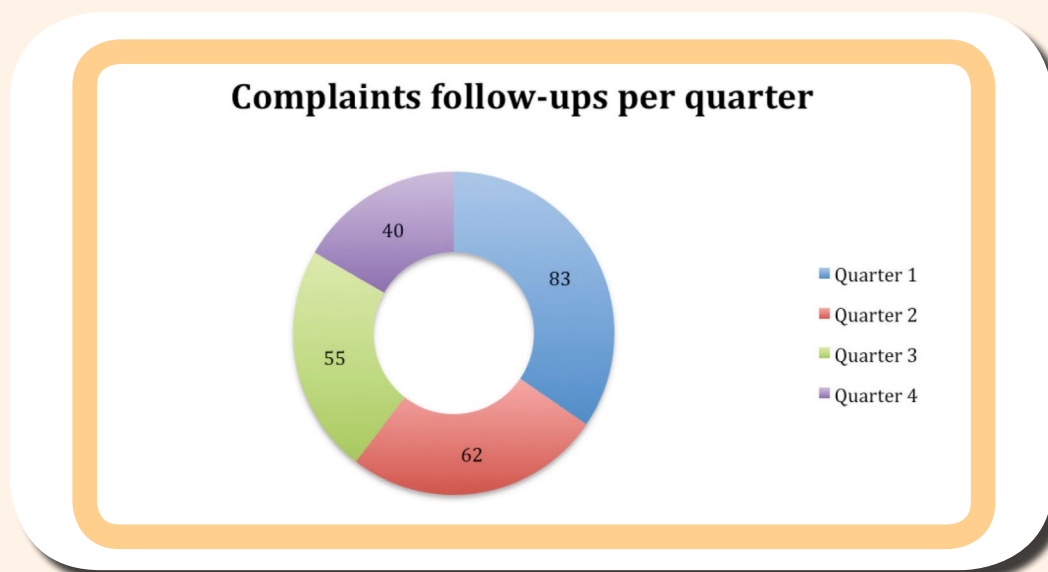
2.1.13 (iii) Complaints Follow-ups

To ensure timely resolution and feedback to complainants, the Council actively followed up on lodged complaints throughout the year. During the year under review, the Council made 240 complaints follow-ups, primarily addressing issues such as high water bills, water shortages, power outages, connection delays, and the absence of weighing scales for LPG cylinders. The quarterly breakdown of follow-ups is as follows:

- 83 follow-ups in the first quarter
- 62 follow-ups in the second quarter
- 55 follow-ups in the third quarter
- 40 follow-ups in the fourth quarter

The following diagram illustrates the complaints follow-up activities:-

Figure 5: Complaints follow-ups per quarter in FY 2023/24



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

In FY 2023/24, the Council was invited to participate in mediation sessions, case hearings, and awards giving convened by EWURA. During this period, the Council participated in 64 mediation sessions, 13 case hearings, and 50 awards-giving sessions.

These events are unplanned, whereas the Council's participation is based on invitations from EWURA. The Council's involvement in these activities can be attributed to its increased visibility, good relationship with EWURA, and the fact that most of the reported cases originate from EWURA CCC offices and RCCs. Notably, a significant number of the complaints are first lodged at the Council's regional offices before being escalated to

service providers and, ultimately to EWURA.

The Council's proactive approach to resolving consumer complaints underscores its critical role as a representative between customers and service providers, reinforcing consumer confidence and enhancing both customer satisfaction and regulatory oversight.

2.1.14 (i) Participation in the EWURA-organized Mediations

Mediation plays a vital role in the complaints handling process. In FY 2023/24, EWURA CCC, through its regional offices, participated in 64 mediation sessions. The table below provides a regional breakdown of the mediation sessions attended: -

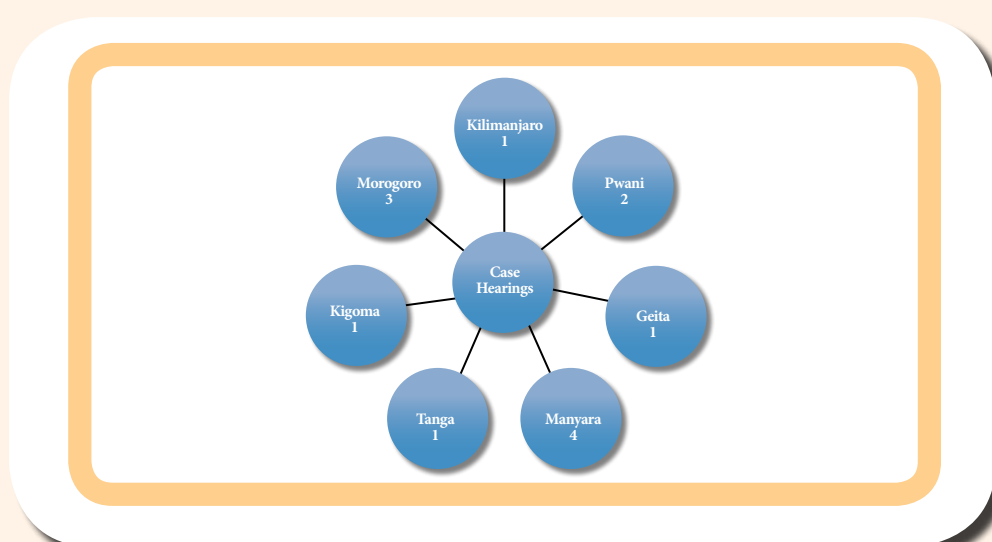
Table 5: Regions and Number of Mediations Held

S/N	Region	No. of Mediations
1	Kigoma	18
2	Manyara	11
3	Mtwara	9
4	Tabora	6
5	Morogoro	5
6	Mara	3
7	Pwani	3
8	Geita	2
9	Kagera	2
10	Singida	2
11	Kilimanjaro	1
12	Tanga	1
13	Shinyanga	1

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

Case hearings are an integral part of the complaint resolution process, particularly in cases where there is no mutual agreement reached between the complainant and the service provider. In FY 2023/24, EWURA CCC participated in 13 case hearings as part of its commitment to ensuring fair and transparent resolution. The breakdown for the cases is shown below:-

Figure 6: Case hearing breakdown per RCC



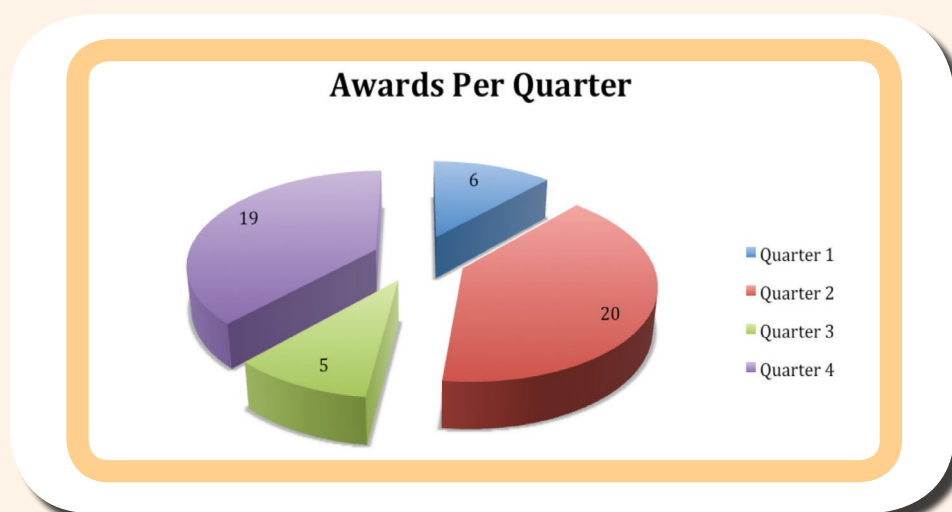
2.1.14 (iii) Participation in the EWURA-organized Awards Giving Sessions

When complaints are successfully resolved in favor of consumers EWURA grants awards to the winning complainants. During the reporting period, the Council actively participated in 50 awards presentation sessions, distributed across the four quarters as follows: -

- Q1: 6 awards
- Q2: 20 awards
- Q3: 5 awards
- Q4: 19 awards

The diagram below provides a visual representation of these awards

Figure 7: Number of Awards per Quarter



2.1.15 Participation in Exhibitions

Exhibitions play a crucial role in EWURA CCC's operations by providing a direct engagement platform with various stakeholders, including consumers, regulatory authorities, and service providers. These events offer the Council an opportunity to enhance visibility, strengthen stakeholder relationships, and address consumer concerns in real-time.

By setting up dedicated booths at exhibitions, the Council improves its public accessibility and attracts media attention, which further elevates its profile. Media coverage through local news outlets, television, and online platforms enhances public awareness of the Council's initiatives, successes, and consumer advocacy efforts. Additionally, exhibitions serve as a customer support avenue, allowing the Council to address complaints raised during the events and educate visitors at its pavilion. During FY 2023/24, the Council participated in the following exhibitions:



**47th DITF, Farmer's Day
(Nanene), 2024
Maji Week and WCRD
exhibitions attended**

Figure 8: Exhibitions Council participated in FY 2023/24



The Council made

1,313

visits to service providers and other stakeholders

2,563

stakeholders reached during Nanenane exhibitions

1,928

people visit Council

2.1.16(i) Dar es Salaam International Trade Fair (DITF) 2023

The Council participated in the 47th DITF held from the 28th of June to the 13th of July 2023 at the Mwalimu J. K. Nyerere Trade Fair Grounds, Dar es Salaam.

The primary objective of the Council's participation in the DITF was to increase and expand its network among various stakeholder groups. During the exhibition, 1,740 stakeholders visited the Council pavilion, achieving 76% of the targeted 2,300 visitors. This marked a significant increase compared to the previous year when only 829 individuals engaged with the Council. Distinguished visitors to the pavilion included Eng. Felchesmi Mramba, Permanent Secretary of the Ministry of Energy.

The exhibition ran under the theme: "Tanzania: Your Best Destination for Business and Investment."

The event served as a key networking platform, where the Council interacted with various stakeholders, including Mr. Andrew Mahiga, a Commercial Specialist from the U.S. Embassy. 67 consumer complaints were received and subsequently channeled to the respective service providers for resolution.

EWURA CCC and the RCCs' active participation in the 47th DITF significantly enhanced consumer engagement and provided a rapid-response platform for addressing consumer complaints, ultimately improving customer satisfaction.

2.1.16 (ii) Farmers' Exhibitions (Nanenane) 2023

As part of its visibility and outreach expansion efforts, the Council participated in the 2023 Farmers' Exhibitions (Nanenane) held at John Mwakangale Grounds in Mbeya City from August 1–8, 2023. Key highlights of the event include:

- i. 2,563 visitors engaged with the Council's pavilion, where they were educated on EWURA CCC's core functions.
- ii. High-profile visitors included Hon. Exaud Silaoneka Kigahe, Deputy Minister for Industry and Trade, and Hon. Anthony Mtaka, Njombe Regional Commissioner.

- iii. Exhibitors included members of the Council management and representatives from Mbeya RCCs.
- iv. Nine (9) complaints were recorded, and consumers were assisted in escalating them to the respective service providers for resolution.

2.1.16 (iii) 2024 Maji Week

The Council participated in the 2024 Maji Week, which culminated on 22nd of March 2024, marking Global Water Day. The official commemorations took place at City Hall in Mtumba Government City, Dodoma.

The Deputy Prime Minister and Minister for Energy Dr. Doto Biteko officiated the closing ceremony, emphasizing the importance of conserving water sources.

During the event, the Council showcased its activities to various stakeholders, particularly participants on 18th – 19th March 2024.

The Council also witnessed the launch of the Water Utilities Performance Review Report for FY 2022/23, officiated by Eng. Mwajuma Waziri, Permanent Secretary for the Ministry of Water.

The Council also participated in the Joint Water Sector Review Meeting held on March 20–21, 2024, where stakeholders including development partners discussed issues under the theme Water Assurance for Peace and Tranquility. The meeting was officiated by Prof. Kitila Mkumbo (MP), Minister of State, President's Office Planning and Investment. Discussions covered various areas such as water resources management, water supply, hygiene and sanitation, and program coordination.

2.1.16 (iv) The World Consumer Rights Day (WCRD) 2024

The Council joined other Tanzania Consumer Forum (TCF) members in commemorating World Consumer Rights Day (WCRD), an annual global event held on the 15th March 2024 every year. For Tanzania, the event was held on the same date at Karimjee Hall, in Dar es Salaam.

Key highlights:

- The event was officiated by Hon. Albert Chalamila, Regional Commissioner for Dar es Salaam;
- Attended by over 100 representatives from key institutions such as the Ministry of Water (MoW), Ministry of Energy (MoE), EWURA, DAWASA, TANESCO, and other sector ministries regulating essential goods and services;
- The Council, alongside other TCF members, was involved in event preparations and execution; and
- On March 13, 2024, a press conference was held by consumer consultative councils—including EWURA CCC, LATRA CCC, TCRA CCC, and TCAA CCC—to inform the public about the 2024 WCRD commemorations.

2.1.16 (v) The International Women's Day

The Council, through its RCCs in Arusha and Kigoma, participated in International Women's Day exhibitions on 08 March 2024.

RCCs educated participants on consumers' rights and obligations while enhancing the Council's visibility. A total of 276 women were engaged, (52 in Kigoma and 224 in Arusha).

2.1.16 (vi) Participation in the Public Service Week (June 16–23, 2024)

In response to an invitation from the Ministry of Energy (MoE), the Council actively participated in Public Service Commemoration Week. Through its exhibition booth, the Council engaged with 140 visitors, enhancing its public visibility and strengthening consumer outreach efforts.

2.1.16 (vii) Participating in Other Exhibitions

The Council, through its RCCs, participated in various exhibitions, including the 2nd Tanzanite Manyara Trade Fair Exhibition. This exhibition was held from the 17th to the 21st of October 2023 at the Old Bus Stop area, Babati town. 346 visitors were engaged by visiting the Council's booth and receiving education on EWURA CCC functions among other areas.

Twelve complaints were recorded – five (5) on water, three (3) on electricity, two (2) on fuel, and two (2) on LPG. All complaints were forwarded to the service providers for solutions.

2.1.17 Undertaking Quick Surveys

During the FY 2023/24, the Council conducted quick surveys to collect critical information for strategic areas and decision-making. These surveys provided valuable insights into customer needs, preferences, and satisfaction levels.

i. Implementation of EWURA Tariff Orders

Eleven (11) RCCs namely, Mtwara WSSA, Tanga UWSSA, Iringa UWSSA, Geita UWSSA, Sumbawanga UWSSA, Dodoma UWSSA, Morogoro UWSSA, Tabora UWSSA, Bukoba UWSSA, Babati UWSSA and Kilimanjaro UWSSA conducted surveys to assess the implementation of EWURA Tariff Orders.

Implementation of the projects in tariffs orders varied from one utility to another whereas some had implemented all the orders while others had implemented some of the orders. For instance, Mtwara UWSSA had implemented 4 projects out of 18, and Tanga UWSSA had one project and fully implemented it. Iringa UWSSA had 20 projects but had only implemented 3 while others were in progress. On the other hand, all 6 projects for Dodoma UWSSA were still in progress. Whereas Babati UWSSA had 10 projects, it had only implemented one project. Morogoro had 8 projects and they were in progress. For Kilimanjaro UWSSA all of its 04 projects were still in progress and none had been fully completed. Bukoba UWSSA had 5 projects of which 04 had been fully implemented.

As one of its interventions for consumers, the Council continued to follow up to see to it that all projects that directly affect the customers and are implied in the tariff orders by EWURA should be implemented by the utilities as ordered.

ii. Availability and Reliability of Services

All 30 RCCs conducted surveys on the availability of water, electricity, and petroleum in their regions. The findings revealed variations in service availability: Water supply ranged from 6 to 24 hours in different regions. Electricity supply was stable in most regions but subject to rationing in some areas.

2.1.18 Updating Consumer Database

To enhance stakeholder engagement, the Council updated its consumer database in FY 2023/24. A total of 13,822 stakeholders were recorded in the database. This database serves as a key tool for follow-ups, targeted communication, and impact assessments. A well-maintained record system enables the Council to track engagement activities, tailor future initiatives, and measure programme effectiveness.

2.1.19 Visits to Service Providers and Stakeholders

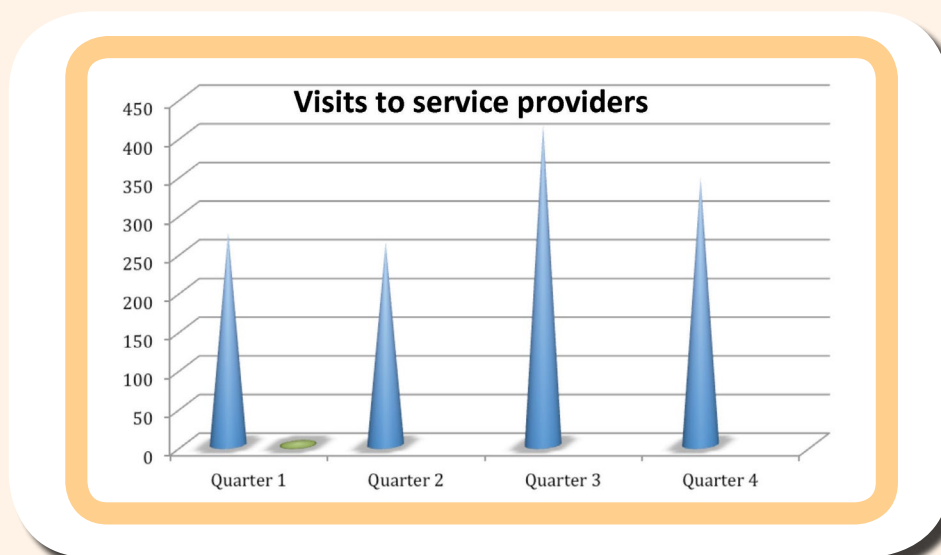
Stakeholder and service provider visits play a vital role in the Council's operations facilitating awareness campaigns, follow-up, and consumer engagement.

In the FY 2023/24, the Council made 1,313 visits marking an increase from 1,136 visits in the previous year. The breakdown of visits per quarter is:-

- 274 visits in the first quarter;
- 261 in the second quarter;
- 413 in the third quarter; and
- 345 in the fourth quarter.

The figure below illustrates the visits quarterly: -

Figure 9: Number of visits to service providers per quarter



2.1.20 Service Providers Engagement

In FY 2023/24, EWURA CCC strengthened its engagement with service providers to enhance collaboration, consumer protection, and service delivery. These engagements aimed to:

- Foster cooperation in addressing consumer concerns.
- Improve service delivery and responsiveness.
- Ensure compliance with regulatory standards.
- Enhance transparency and trust between consumers and service providers.

During the year under review, the Council engaged service providers 75 times, with the following distribution across quarters:

Q1: 9 engagements

Q2: 16 engagements

Q3: 24 engagements

Q4: 26 engagements

By maintaining open communication channels, EWURA CCC effectively advocated for consumer interests, and related public feedback, and worked collaboratively with providers to resolve issues.

2.1.21 Attending to invitations

In FY 2023/24, the Council attended to 251 invitations from various stakeholders, including regional and local authorities, for awareness sessions and meetings.

The number of invitations received per quarter was as follows:

- 46 first quarter;
- 57 second quarter;
- 78 third quarter; and
- 70 fourth quarter.

Engaging with stakeholders through these invitations was critical for building strong relationships and fostering collaboration, sharing insights, advocating for consumer rights, and staying informed about sector developments that may impact consumers. Through these interactions, the Council reinforced its role as a key advocate for consumer rights in regulated sectors.

2.1.22 Monitoring of Fuel Cap Prices

To ensure compliance with regulated fuel pricing and protect consumers from exploitation, the Council conducted random monitoring at fuel stations. These monitoring aimed to verify adherence to fuel price caps set by EWURA, prevent overcharging, ensure fair pricing, and promote transparency and consumer trust in the fuel market. A total of 97 surveys were conducted during the FY 2023/24, with the following quarterly breakdown:

- 24 in the first quarter;
- 26 in the second quarter;
- 24 in the third; and
- 23 in the fourth quarter.

By actively monitoring compliance, EWURA CCC played a crucial role in reinforcing consumer confidence and maintaining market fairness.

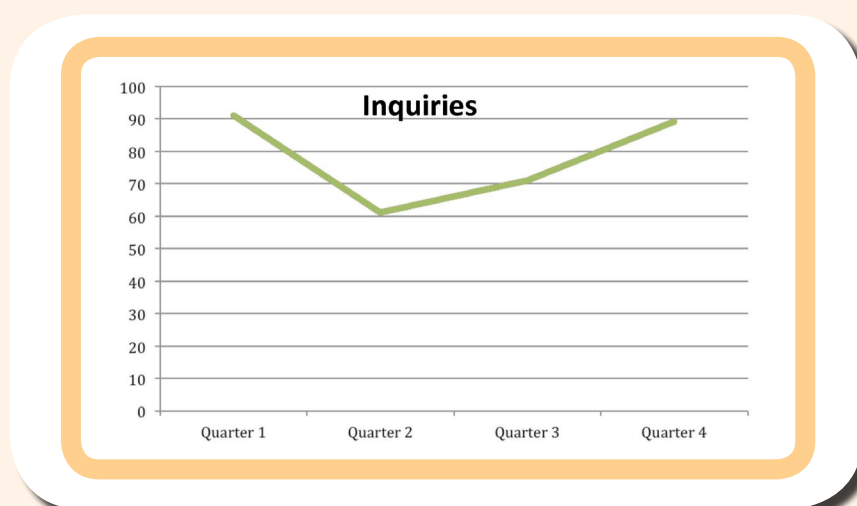
2.1.23 Receiving and attending to customers' inquiries

In FY 2023/24, EWURA CCC handled 312 consumer inquiries, reflecting a slight decrease from 329 inquiries recorded in the previous year. The decline is attributed to improved visibility and intensified awareness campaigns, which proactively addressed many common consumer concerns.

The distribution of inquiries across quarters was as follows:-

- 91 in the first quarter;
- 61 in the second quarter;
- 71 in the third quarter; and
- 89 inquiries.

The common inquiries received included: EWURA CCC's functions and activities, procedures for obtaining a wiremen contractor license, and requirements for subcontracting in fuel pipeline projects. All inquiries were addressed to the satisfaction of the customers, ensuring timely and accurate responses. The figure below illustrates the trend in customer inquiries. This is illustrated by the figure below:-

Figure 10: Number of Inquiries Received by the Council per Quarter**2.1.24 Analysis**

During the FY 2023/24, the Council recorded a 5% decrease in the number of documented inquiries compared to the previous year. This decline is primarily attributed to improved visibility and intensified awareness campaigns, the increased use of online platforms for information dissemination, and enhanced awareness campaigns reducing the need for direct inquiries. The reduction in inquiries indicates greater public engagement with the Council's services and the effectiveness of outreach and communication initiatives in raising public awareness and improving service accessibility.

2.1.25 Visitors

In FY 2023/24, the Council received 1,928 visitors, marking a decrease from 2,040 visitors recorded in FY 2022/23. The decrease in office visits may be attributed to seasonal variations affecting visitor numbers, and increased adoption of digital platforms, (e.g. WhatsApp groups), allowing stakeholders to raise their concerns remotely, and provide direct interaction between the Council and stakeholders.

Breakdown of the Visitors

The Council's increased visibility and enhanced interaction through online platforms have significantly contributed to a decline in office visits. By leveraging digital engagement, stakeholders can access information and raise concerns remotely, eliminating time.

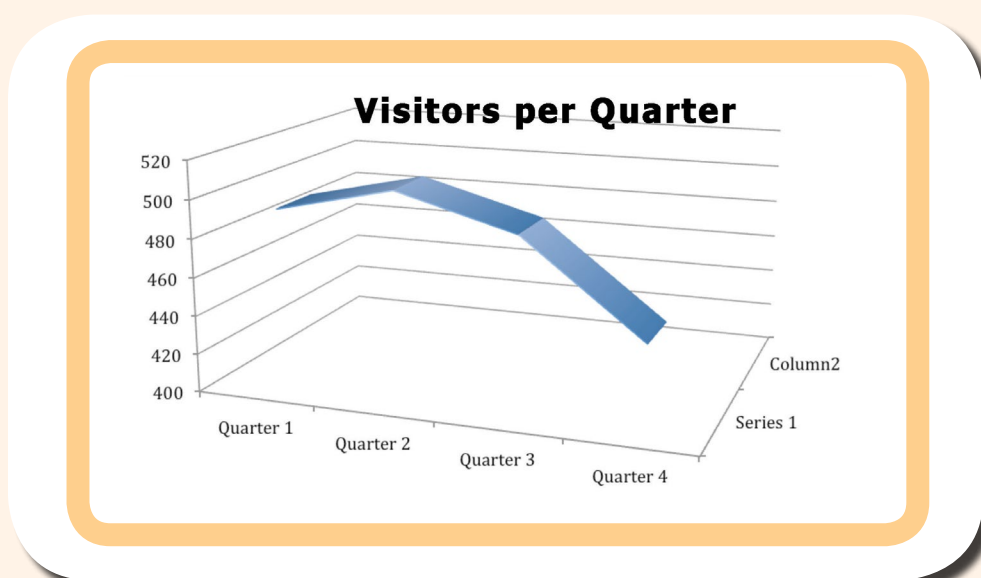
Quarterly visitor breakdown

- 492 visitors in the first quarter;
- 506 in the second quarter;
- 489 in the third quarter; and
- 441 in the fourth quarter.

This gradual decrease in physical visits highlights the effectiveness of the Council's digital transformation efforts, ensuring greater accessibility while reducing the necessity for in-person interactions.

This is illustrated in the diagram below:-

Figure 11: Visitors per Quarter



2.1.26 Participation in Public Hearings/ Inquiries for tariff reviews

One of the Council's key responsibilities is representing consumers in public hearings concerning tariff reviews for water and energy services regulated by EWURA. These hearings provide a platform for gathering consumer feedback and ensuring that proposed tariffs are fair and justifiable. In FY 2023/24, EWURA CCC participated in eight (8) public hearing meetings to review WSSAs tariff applications, as requested by EWURA, and in the review of Electricity Rules. The Council analyzed the tariff applications, prepared comments, and presented/submitted them during the hearing meetings. The tariff applications led to public hearings included Mafinga, Igunga, Wanging'ombe, Nzega, Mlowo-Vwawa, Kigoma, Biharamulo, and Busega WSSAs.

2.1.27 Identification and engagement with large consumers

During FY 2023/24, the Council identified 58 large consumers of water and energy and actively engaged with them to address their concerns. These consumers, primarily from industries and service sectors, were categorized as follows: six (6) in the first quarter, six (6) in the second quarter, 26 in the third quarter, and 20 in the fourth quarter.

The purpose of identifying these consumers is to effectively represent their interests, address their unique challenges to service providers, and advocate for fair policies with the responsible ministries. As a key consumer group, large consumers significantly impact resource demand, service quality, and tariff structures. Engaging them enhances regulatory discussions, promotes efficiency and sustainability, and ensures balanced consumer protection.

2.2 Administrative and Human Resource Activities

The Administration Unit plays a critical role in ensuring the efficient operation of the Council. Throughout the Financial Year 2023/24, the Council through the Unit successfully implemented several key initiatives aimed at enhancing institutional capacity, improving workforce efficiency, and strengthening governance structures.

2.2.1 Staff and RCC Recruitment

To strengthen its capacity, the Council carried out recruitment for staff and RCC members:

i. Staff Recruitment

The Executive Secretary and Administrative Officer positions were recruited during the period. The Executive Secretary recruitment from the retirement of the then Executive Secretary, Eng. Goodluck Mmari who attained the age of voluntary retirement, while the Administrative Officer position was filled after the former Administrative Officer transferred to another institution. The recruitment process, with assistance from EWURA, took place between 12 and 22 September 2023.

ii. RCC Members Recruitment

Following the expiration of RCC members' contracts in October 2023, the Council recruited 149 new RCC members across 30 RCCs.

iii. Induction Programme

A comprehensive induction for RCC members was held from 23 - 24 February 2024, attended by 149 RCC members, staff, and representatives from relevant institutions.

2.2.2 Review of Organizational Structure and Scheme of Service

The Council undertook a review of its Scheme of Service in collaboration with EWURA. A draft document was presented and deliberated during the period. A final version will be presented for ratification in due course.

2.2.3 EWURA CCC Strategic Plan

The development of the new EWURA CCC 2023/24-2028/29 Strategic Plan involved consultations with stakeholders, with a final draft prepared for review and feedback.

2.2.4 Monitoring of Key Government Statements

To strengthen institutional oversight, the Council monitored key government statements and policy directives. A notable example was the directive issued by Her Excellency President Dr. Samia Suluhu Hassan on September 26, 2023, instructing TANESCO to address power instability within six months. The Council actively followed up on this directive to ensure consumer interests were safeguarded.

2.2.5 Capacity Building and Training

In line with its commitment to continuous professional development, the Council conducted multiple training sessions for staff and Council members. Key highlights include:-

i. A training session coordinated by the Ministry of Energy (August 24, 2023)

This session provided insights into the Council's status, strategic direction, and the interpretation of key policy communications from UTUMISHI and the Treasury Registrar. The session which was attended by the Council members and staff aimed at enlightening them on the status of the Council based on its establishment.

ii. Customer Care and Mediation Training (May 13-24, 2024)

Seventeen (17) regional office staff received specialized training at TASUBA, Bagamoyo, to enhance their consumer engagement and dispute resolution skills. This training was hosted by the Economic Diplomacy Training Academy.

iii. Records and Registry Management Training (February 15, 2024)

Conducted the training in collaboration with an EWURA expert, this training focused on best practices in filing systems and document classification. The session aimed to enhance the Council's records management by transitioning to a more systematic filing system, ensuring data security and improving accessibility of information.

iv. Driver Performance Improvement Training (December 4–15, 2023)

The training hosted at the National Institute of Productivity in Morogoro aimed at enhancing the skills of transport personnel.

2.2.6 Procurement and Resource Mobilization

During the reporting period, the Council undertook various procurements to support its operations and implemented resource mobilization initiatives aimed at enhancing long-term financial sustainability.

i. Purchase of working tools

During the reporting period, the Council improved operational efficiency by acquiring key working tools, including two laptops to enhance administrative effectiveness and boost staff morale.

ii. Financial Sustainability Initiative

Recognizing the importance of financial sustainability, the Council actively engaged the Ministry of Energy's Think Tank Committee to explore alternative revenue sources for the Council's operations. As part of this effort, several strategic meetings were conducted, including a pivotal session on August 25, 2023, in Bagamoyo. During this session and other similar working meetings, resource mobilization strategies were extensively discussed to enhance the Council's financial resilience.

2.2.7 Governance and Performance Evaluation

Recognizing the critical role of good governance in achieving its mandate, the Council remained steadfast in strengthening oversight mechanisms and performance evaluation. Through rigorous auditing processes and adherence to financial regulations, the Council demonstrated its unwavering commitment to transparency and accountability.

i. Commitment to Transparency and Accountability

The Council upheld its commitment to transparency and accountability by facilitating both internal and external audits. As a testament to its adherence to financial regulations, the Controller and Auditor General (CAG) issued an unqualified audit opinion for the previous financial year, reaffirming the Council's compliance and sound financial management.

ii. Enhancing Governance and Workforce Management

To strengthen governance structures and improve workforce management, the Council reviewed and updated the HR Manual (Staff Regulations), integrating best practices. Additionally, a new staff appraisal tool was developed to replace OPRAS, aiming to establish a more effective and objective employee evaluation system..

iii. Award of Certificates of Appreciation

The Council awarded 150 certificates of appreciation to RCC members whose service ended in 2023, as well as 30 certificates for local media in respective regions.

iv. RCC Members' Performance Assessment

In line with improving efficiency, the Council assessed RCC members' performance based on preset KPIs. Two members from Mbeya and Tanga RCCs emerged as top performers.

2..2.8 Report Preparation and Submission

During the FY 2023/24 the Council diligently prepared and submitted key reports to ensure transparency, accountability, and strategic alignment. During the reporting period, the following accomplishments were made:

i. Preparation of Quarterly Performance Reports

Four (04) reports were compiled, providing a comprehensive assessment of activities undertaken across headquarters and regional offices. These reports were submitted to MoE as one of the requirements.

ii. Preparation of the FY 2022/23 Annual Report

Submitted to the MoE and EWURA the Annual Report 2022/2023 as required under Section 33 (5) of the EWURA Act. Cap 414.

iii. Submission of the FY 2024/25 Budget

Developed and submitted to EWURA within the stipulated deadline, ensuring alignment with the Council's strategic priorities.

2.2.9 Stakeholder Engagement and Collaboration

To strengthen stakeholder relations and advance consumer advocacy, the Council actively participated in key events during the period in question:-

i. Stakeholders' Meetings

In its ongoing efforts to enhance consumer representation and improve service delivery in the energy and water sectors, the Council prioritized engaging key stakeholders. These meetings provided valuable opportunities for collaboration, visibility, and alignment with sector priorities. Notable engagements during the period included:-

- a. 18 July 2023:* The Council engaged in a collaborative discussion with MS-TC-DC. The Resource Mobilization (RM) team explored potential areas for cooperation aimed at advancing resource mobilization efforts;
- b. 2 August 2023:* Meeting with the Minister for Energy, Hon. January Makamba, to introduce the Council and discuss its strategic direction for the future;
- c. 10 August 2023:* Follow-up meeting with the Permanent Secretary of the Ministry of Energy (PS-MoE) regarding the appointment of new Council members, ensuring alignment with governance goals;
- d. 21 December 2023:* Online meeting with the Director General of EWURA to discuss issues related to the Council's welfare;
- e. 18 January 2024:* Meeting with the Deputy Prime Minister and Minister for Energy, Hon. Dr. Doto Biteko, to introduce the Council and discuss its strategic direction for the future;
- f. 6–8 February 2024:* Participation in the e-Government Annual Meeting in Arusha, focusing on digital solutions for public institutions; and
- g. 13 May 2024:* Hosted EWURA's Director General, Dr. James Andilile.

ii. Parliamentary Budget Sessions (April 24–25, 2024)

The Council Chairman and Executive Secretary attended sessions where the Ministry of Energy's budget was presented by Dr. Doto Biteko, the Deputy Prime Minister and Minister for Energy, ensuring alignment with sector priorities.

2.2.10 EWURA Social Clubs Guideline Development (September 4–8, 2023)

The Council contributed to drafting EWURA Social Club guidelines aimed at enhancing consumer awareness and engagement.

2.2.11 Visits to RCCs

As part of its oversight role, the Council conducted six visits to RCCs and regional offices to evaluate performance, address challenges, and motivate the workforce. These visits also provided an opportunity to enhance service delivery and raise awareness on various issues. The visited regional offices and RCCs were Temeke, Mara, Mwanza, Ubungu, Kinondoni, and Iringa.

2.2.12 Statutory and Technical Meetings

i. Statutory Meetings

The Council held four statutory meetings during FY 2023/24:

- a. 26th July 2023:* 4th Quarter Statutory Meeting for FY 2022/23.
- b. 24th October 2023:* 1st statutory meeting for FY 2023/24.
- c. 26th January 2024:* 2nd Quarter statutory meeting.
- d. 30th April 2024:* 3rd Quarter statutory meeting.

The Council also convened six technical meetings to discuss recruitment, staff training, and key strategic initiatives.

ii. Extraordinary Meetings/Retreats

The Council held two retreats and one extraordinary meeting during FY 2023/24:-

- i. 24 July 2023:* Retreat to review the expiring Council Strategic Plan and approve its extension.
- ii. 12 April 2024:* An extraordinary meeting was held to discuss staff matters.
- iii. 26-27 June 2024:* Retreat to review the Zero draft of the new Strategic Plan.

2.2.13 Implementing Audit Recommendations

Most of the audit recommendations from internal and external (CAG) audits were implemented, ensuring compliance and legitimacy. Implementation of the remaining recommendations is ongoing.

2.2.14 Requisitions and Procurement Management

The Council submitted requisitions to EWURA for various products and services, including consultancy services.

2.2.15 Developing a Resource Mobilization Strategy and Policy

Section 33(1)(c) of the EWURA Act empowered the Council to enhance its resource mobilization efforts. In FY 2023/24, the Council began developing a Resource Mobilization Strategy and Policy whereby experts from the Ministry of Energy's Think Tank Committee were engaged:

- A meeting on 25 August 2023 at the Stella Maris Facility in Bagamoyo, focused on exploring additional revenue opportunities, as outlined in Section 33(1) of the EWURA Act.
- Participation in a business meeting from 20-24 November 2023 with the MoE Think Tank to identify potential income streams to support the Council's core activities, in alignment with its Strategic Plan.
- A follow-up in the 4th quarter of FY 2023/24 to review and submit input on the Resource Mobilization Strategy developed by the MoE Think Tank, to facilitate its completion and subsequent implementation.

2.2.16 Hosting Internal and External Auditors

The Council hosted both Internal and External Auditors during FY 2023/24, providing full support and cooperation throughout the auditing process.

2.2.17 Review of HR Manual

To enhance human resource management, the Council undertook a review of its HR Manual (Staff Regulations). The review team, composed of HR experts from the Ministry of Energy and EWURA, worked closely with the Council's management to finalize the document, which is awaiting approval by the Council.

2.2.18 Familiarization Visits

Familiarization visits serve as an important capacity-building tool for Council members, offering firsthand knowledge of issues affecting consumers of regulated services. During FY 2023/24, the Council organized five such visits:

- i. Moshi Urban Water and Sanitation Authority (MUWSA): On 25 October 2023, the Council visited MUWSA to learn of their operations, including the use of pre-payment meters and water treatment processes.
- ii. Rusumo Falls Hydroelectric Project: On 17 November 2023, the Council visited this cross-border electricity generation project to gain insights into its progress and raise awareness among consumers.
- iii. WMA Kibaha Plant: On 27 February 2024, the Council delegation, led by Chairman Eng. David Ngula, visited the Kibaha Plant to learn about water and electricity meter calibration.
- iv. Iringa Urban Water Supply and Sanitation Authority: On 28 May 2024, the Council explored the utility's service delivery model and identified potential areas for improvement.

2.2.19 Internal and External Meetings

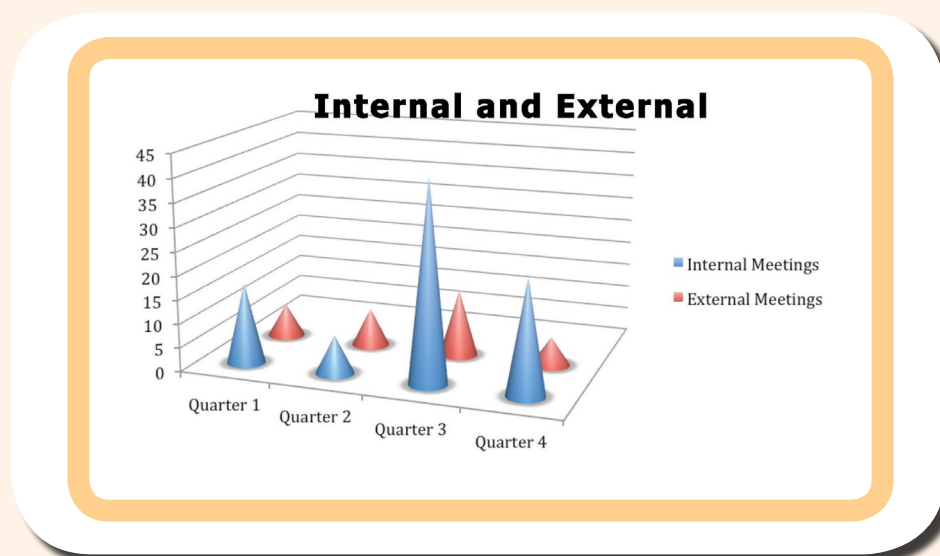
Effective communication and collaboration are essential for the Council's success. During FY 2023/24, the Council participated in 126 meeting sessions, 35 external meetings organized by various stakeholders, and 91 internal meetings:

External Meetings:

- | | |
|------------------------------|---------------------|
| i. First quarter: | Seven (7) meetings; |
| ii. Second quarter: | Eight (8) meetings; |
| iii. Third quarter: Fourteen | (14) meetings; and |
| iv. Fourth quarter: | Six (6) meetings. |

Internal Meetings:

- | | |
|---------------------|------------------------------|
| i. First quarter: | Seventeen (17) meetings; |
| ii. Second quarter: | Eight (8) meetings; |
| iii. Third quarter: | Forty-two (42) meetings; and |
| iv. Fourth quarter: | Twenty-four (24) meetings. |

Figure 12: Internal and external meetings held in FY 2023/24

2.2.20 Management Meetings

To strengthen supervision and ensure smooth operations, the Council conducted 13 management meetings throughout the financial year. These meetings primarily focused on discussing the implementation and progress of planned activities, as well as overseeing the day-to-day operations of the Council.

2.2.21 Annual Staff Meeting

The Annual Staff Meeting was held from 21 to 23 August 2023 at the Stella Maris Facility in Bagamoyo. One of the key outcomes of this meeting was the completion of OPRAS forms for the FY 2023/24, which was essential for performance management and the effective execution of the Council's objectives.

During the meeting, some workshops including HIV/AIDS awareness and Ethics and Anti-Corruption Workshop were held. The Council invited experts on HIV/AIDS and experts from the Prevention and Combating of Corruption Bureau (PCCB), who all emphasized the importance of HIV/AIDS prevention, promoting ethics, good governance, and anti-corruption practices.

2.2.22 Participation in a Workshop

The Council attended the Women's Clean Cooking Energy Conference on 9th of March 2024 at the Jakaya Kikwete Convention Centre in Dodoma, coordinated by the Ministry of Energy. The event featured key figures such as Vice President Dr. Philip Mpango and President Samia Suluhu Hassan, who delivered a message supporting the adoption of clean cooking energy in line with broader clean energy goals for Africa.

2.2.23 Participation in EWURA Report Launch

On 14th June 2024, the Council participated in the launch of EWURA's Performance Reports for the Electricity, Petroleum, and Natural Gas sectors for the 2022/2023 FY. The event, held at the Treasury Conference Hall in Dodoma, was officiated by Hon. Dr. Doto Biteko, Deputy Prime Minister and Minister for Energy.

2.2.24 Regular Operations

Throughout the review period, the Council's staff and Regional Consumer Committees continued with routine activities to ensure the efficient daily operations of the Council.

Section Three

3.0 Challenges, Way forward and Conclusion

3.1 Challenges

Despite notable achievements, the Council faced several challenges that impacted the execution of its mandate during the period under review:

i. Budget Constraints

Limited funding restricted the implementation of key activities such as visiting potential donors, executing fully funded awareness programmes, and conducting forums with service providers.

ii. Insufficient Working Tools and Resources

The Council lacked essential equipment such as laptops, printers, office supplies, and reliable transportation, affecting operational efficiency.

iii. Lean Organizational Structure

The limited human resource capacity, with only one staff member per region and reliance on volunteer RCC members, resulted in increased workload, operational delays, and inconsistent service delivery.

iv. Non-Compliance by Service Providers

Some service providers failed to fully implement EWURA orders arising from complaint resolutions, mediation, and prolonging consumer grievances.

v. Delayed Submission of RCC Reports

Inconsistent reporting from some RCCs, due to challenges such as lack of internet access and working tools, hindered performance monitoring and timely decision-making.

vi. Adverse Weather Conditions

Heavy rains in some regions, particularly Kagera, disrupted awareness campaigns and field activities, limiting consumer engagement.

3.2 Way forward

EWURA CCC has consistently demonstrated resilience and adaptability in overcoming challenges, ensuring continued success in consumer protection and advocacy. As the Council moves into the Financial Year 2024/25, several strategic initiatives have been outlined to enhance operational efficiency and service delivery:

i. Strengthening Resource Mobilization

The Council will continue to seek alternative funding sources by engaging key stakeholders, including the Ministry of Energy (MoE), EWURA, and development partners. Partnerships with the private sector and development partners will also be explored to expand financial sustainability.

ii. Enhancing Operational Capacity

Increased funding will facilitate the procurement of essential working tools such as computers, office supplies, and transportation, ensuring seamless service delivery.

iii. Ensuring Regulatory Compliance Among Service Providers

The Council will intensify engagements with service providers to ensure consumer complaints are resolved promptly and EWURA directives are strictly followed. Increased consumer education will also empower stakeholders to assert their rights and seek redress when necessary.

iv. Improving Regional Consumer Committees (RCCs) Operations

RCCs in regions without Council offices will receive enhanced support, including mentorship programs, training on effective reporting practices, and performance-based incentives to encourage timely submission of reports.

v. Adapting to Climate-Related Disruptions

To mitigate the impact of adverse weather conditions on awareness activities, the Council will adopt alternative communication channels such as radio, social media, and television to maintain engagement with consumers in affected areas. Strategic scheduling of outdoor activities during drier seasons will also be considered.

3.3 Conclusion



The Financial Year 2023/24 has been a pivotal year for EWURA CCC, marked by significant achievements in consumer advocacy, stakeholder engagement, and institutional strengthening. Despite challenges such as budgetary constraints, inadequate working tools, and non-compliance by some service providers, the Council has successfully implemented key initiatives that have enhanced consumer protection across the regulated energy and water sectors.

Looking ahead, enhancing resource mobilization, strengthening stakeholder collaborations, and leveraging technology for consumer engagement will be the Council's key priorities. By implementing these strategies, EWURA CCC will continue to safeguard consumer rights, promote transparency, and ensure equitable access to essential services.

With a clear vision, strong leadership, and a commitment to continuous improvement, the Council remains well-positioned to navigate future challenges and further its mission of protecting consumers of regulated energy and water services in Tanzania.

Part Two

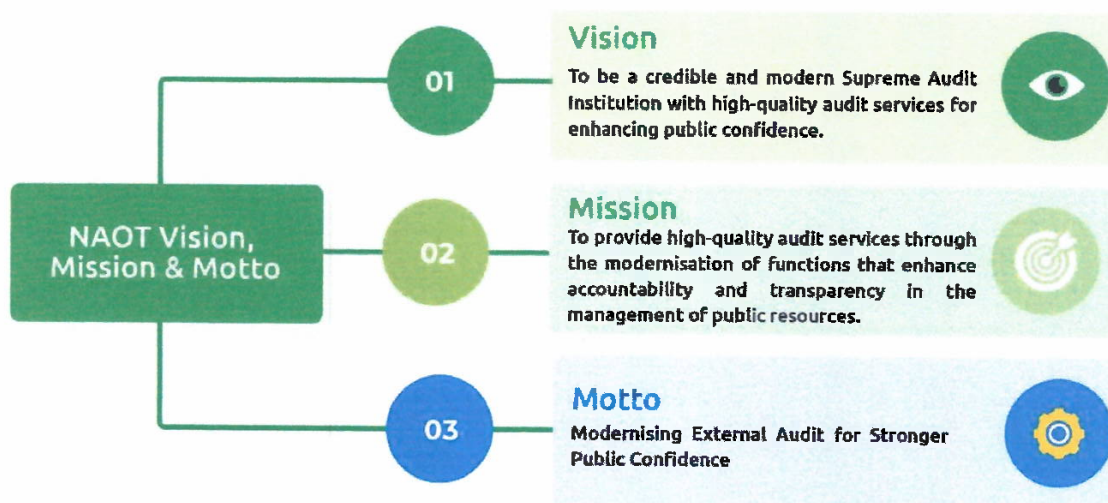
Audited Financial Statements For the Year Ended 30th June 2024

REPORT OF THE CONTROLLER AND AUDITOR GENERAL		THE UNITED REPUBLIC OF TANZANIA	
		NATIONAL AUDIT OFFICE	ISO 9001:2015 Certified
	EWURA CONSUMER CONSULTATIVE COUNCIL (EWURA CCC)		
	REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL AND COMPLIANCE AUDIT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024		
	<hr/> <small>Controller and Auditor General, National Audit Office, Ukaguzi House, Mahakama Road, P.O. Box 950, 41101 Tambukareli, Dodoma, Tanzania. Tel: 255 (026) 2161200, Fax: 255 (026) 2117527, E-mail: ccag@nao.go.tz Website: www.nao.go.tz</small>		
	<small>March 2025</small>	<small>AR/PA/EWURA CCC/2023/24</small>	

About the National Audit Office

Mandate

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



Independence and objectivity

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

Teamwork Spirit

We value and work together with internal and external stakeholders.

Results-Oriented

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



Professional competence

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

Integrity

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

Creativity and Innovation

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

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Abbreviations

CAG	Controller and Auditor General
EWURA	Energy and Water Utilities Regulatory Authority
EWURA CCC	EWURA Consumer Consultative Council
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit institutions
NSSF	National Social Security Fund
PAA	Public Audit Act, Cap 418
PPE	Property, Plant and Equipment
PSSSF	Public Service Social Security Fund
URT	United Republic of Tanzania
WCF	Workers Compensation Fund

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 2024, 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 2024, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348.

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.

Controller and Auditor General

AR/PA/EWURA-CCC/2023/24

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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.

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.

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 (PAA), 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 2023/24 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.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are, therefore, the key audit matters.

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

In addition, Section 10 (2) of the Public Audit Act (PAA), 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 2023/24 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 2023/24 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 2025



EWURA - CONSUMER CONSULTATIVE COUNCIL (EWURA-CCC)

2.0 COUNCILORS REPORT FOR THE YEAR ENDED 30 JUNE 2024

2.1 INTRODUCTION

The councillor's present this report and the audited financial statements for the year ended 30 June 2024 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 COUCL (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;

Table 1: Offices in region

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		

Source: list of Council's offices

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 2: Members of Council who served during the period ended 30 June 2024

S/N	Name	Position	Age	Qualification	Nationality	Date of Appointment/Resigned	Date of End of Tenure
1	Eng. Ngula David	Chairman	72	MSc Engineering (Hydrology), (Ireland)	Tanzanian	Reappointed 01/09/2021	31/08/2025
2	Mrs. Mungai Anna	Member	46	MSc Marketing, (Mzumbe)	Tanzanian	Reappointed 01/08/2021	31/07/2023

Controller and Auditor General

AR/PA/EWURA-CCC/2023/24

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EWURA - CONSUMER CONSULTATIVE COUCL (EWURA-CCC)

S/N	Name	Position	Age	Qualification	Nationality	Date of Appointment/Resigned	Date of End of Tenure
3	Eng. Baruany Luhanga	Member	78	BSc Engineering, (Liverpool)	Tanzanian	Reappointed 01/08/2021	31/07/2023
4	Eng. Pius Blubo Mabuba	Member	71	MSc Engineering (Water & Waste), (Loughborough)	Tanzanian	Reappointed 01/09/2021	31/08/2025
5	Mrs. Hawa Ng'humbi	Member	69	MSc HRM, (Salford), MSc Economics (ODESSA)	Tanzanian	Reappointed 01/09/2021	31/08/2025
6	Mr. George Nguruse	Member	48	MSc Agricultural Economics, (SUA)	Tanzanian	Reappointed 01/08/2021	31/07/2023
7	Prof. Epaphrah Mushi	Member	78	MA Development Studies (East Anglia)	Tanzanian	Reappointed 01/09/2021	31/08/2025
8	Ms. Stella Lupimo	Executive Secretary	46	MA (PSPA)	Tanzanian	Appointed 29/04/2024	n/a

Source: Appointment letter from the Ministry of Energy

With the exception of Ms. Stella Lupimo (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; and
- Budget and financial performance reports.

Table 3: Council members meeting attendance

S/N	Name	1st Quarter Meeting	2nd Quarter Meeting	3rd Quarter Meeting	4th Quarter Meeting
1	Eng. David Ngula	Yes	Yes	Yes	Yes
2	Mrs. Anna Mungai	Yes	No	No	No
3	Eng. Baruany Luhanga	Yes	No	No	No
4	Eng. Pius Blubo Mabuba	Yes	Yes	Yes	Yes
5	Mrs. Hawa Ng'humbi	Yes	Yes	Yes	Yes
6	Mr. George Nguruse	Yes	No	No	No
7	Prof. Epaphrah Mushi	Yes	Yes	Yes	Yes
8	Ms. Stella Lupimo	Yes	Yes	Yes	Yes

Source: EWURA CCC Quarterly reports

Controller and Auditor General

AR/PA/EWURA-CCC/2023/24

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EWURA - CONSUMER CONSULTATIVE COUCL (EWURA-CCC)

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 20 to the financial statements.

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 153.8 million (2022/23: 81.6 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 11.8 million (2022/23: 15.3 million)

- **Gender Parity**

The Council ensures gender balancing in all its managerial and other day to day responsibilities. As of 30 June 2024, Council had the following distribution of employees by gender:

Table 4: Gender Distribution table

Gender	2023/24	2022/23
Male	9	12
Female	13	14

Controller and Auditor General

AR/PA/EWURA-CCC/2023/24

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EWURA - CONSUMER CONSULTATIVE COUCL (EWURA-CCC)

Gender	2023/24	2022/23
TOTAL	22	26

Source: Monthly Payroll summaries

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.

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;

Table 5: 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	161	130	190	157	638	1,080	59%
Complaints received	1,059	1,045	1,149	1,135	4,388	4,800	91%
Stakeholders reached	33,631	21,161	48,260	45,238	148,290	104,400	142%
Inquiries received at regional offices	110	69	88	78	345	400	86%
Visitors at regional offices	618	372	495	481	1,966	1,800	109%
Visitations to service providers	282	210	361	255	1,108	1,080	103%
Exhibitions participation	5	12	9	8	34	120	28%
Media Engagement	51	65	54	65	235	120	196%
Identification of large consumers	2	4	5	9	20	120	17%
Public hearing	3	6	3	10	22	40	55%
Forums with service providers	26	4	30	18	78	120	65%
Total number of activities	35,948	23,078	50,644	47,454	157,124	114,080	

Source: EWURA CCC Quarterly reports

Awareness programs (59%), complaints received (91%), Inquiries received at regional offices (86%) Exhibitions participation (28%), identification of large consumers (17%), public hearing (55%) and forums with service providers (65%) are below 100% during the period due to the fact

EWURA - CONSUMER CONSULTATIVE COUCL (EWURA-CCC)

that the funds allocated to the Council were not satisfactorily hence some of the activities were not achieved as planned.

2.9.1 Financial performance

- **Subvention from EWURA**

Subvention from EWURA during the year amounted to TZS 2,529.19 million compared to TZS 2,341.84 million in the prior year, representing an increase of 8%. This is mainly attributed to the increase in budget allocation by TZS 187.35 million.

- **Salaries, Wages and Employees Benefits**

During the year, salaries and employment benefits amounted to TZS 1,082.1 million as compared to TZS 994.3 million in the prior year implying an increase of 9%. The increase in salaries and employment benefits is mainly attributed by the increase in pension payment by TZS 87.8 million

- **Operating expenses**

During the year, operating expenses amounted to TZS 1,504.78 million as compared to TZS 1,341.03 million in the prior year implying an increase of 12%. An increase in operating expenses is mainly attributed to the increase in training & conference, regional committees, and technical meetings by TZS 183.16 million.

- **Financing expenses**

During the year, finance costs amounted to TZS 3.8 million as compared to TZS 4.6 million in the prior year implying a decrease of 17%. The decrease in finance costs is attributed to the fact that during the year, bank charges decreased by TZS 0.87 million.

- **Depreciation costs**

During the year depreciation costs amounted to 25.4 million as compared to TZS 16.5 million in the prior year implying an increase of 54%. The increase in depreciation costs is attributed to assets addition of electronic equipment and furniture by TZS 18.4 million.

2.9.2 Financial position

- **Property, and equipment**

Property, and equipment decreased by TZS 6.9 million which is 8.8% 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.

- **Receivables**

Receivables have decreased by TZS 28.5 million which is 18% decrease from the prior year. The decrease is mainly due to decrease in staff loan revolving fund by TZS 40.8 million and an increase in internal receivables by TZS 9.3 million.

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- **Cash and bank balances**

Cash and bank balances decreased by TZS 44.18 million which is 37.6% from prior year. The decrease is due to the fact that all allocated costs were paid by the end of the period.

- **Accrued gratuity**

Accrued gratuity increased by TZS 72.2 million which is 88.5% from prior year. This increase is due to the fact that Executive secretary retired during the year, hence his gratuity dues were paid during the year.

- **Trade and other payables**

Trade and other payables decreased by TZS 66 million which is 48.1% decrease from the prior year. The decrease is mainly attributed to the decrease in statutory dues that were paid during the year.

2.10 KEY PERFORMANCE INDICATORS AND ITS ACHIEVEMENTS

Table 6: KPIs of some Key Activities for the FY 2023/24

S/N	Activity/Milestone	Kpi	Achievement
1.	Awareness Programs	600 programs	850 programs
2.	Consumers reached for Awareness	90,000	240,845
3.	Complaints receipt and solution	4,800	5,029 received <ul style="list-style-type: none"> • 4,220 solved in collaboration with service providers. • 739 remained pending with service providers. • 52 escalated to EWURA • 18 referred to the Weight and Measures Agency (WMA).
4.	Media engagement	120 sessions	<ul style="list-style-type: none"> • 394 sessions held • 72 media houses engaged
5.	Stakeholders' engagement	100% as required	Engaged 100% as required <ul style="list-style-type: none"> • Engaged with the Minister for Energy • The Permanent Secretary - Ministry of Energy • Bunge budgetary session • EWURA Director General • Energy and water service providers • Media houses • Various consumer groups
6.	Recruitment of the Executive Secretary and Administrative Officer	100% implementation	<ul style="list-style-type: none"> • Implemented 100%
7.	Follow up on the Implementation of EWURA Tariff Orders to water utilities to ensure consumers benefit from the tariff orders	100% as required	11 water utilities were surveyed to see their implementation status <ul style="list-style-type: none"> • Varied stages of implementation were learned • Follow-up sensitized the utilities to meet the orders in serving consumers

Source: EWURA CCC Quarterly reports

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2.11 PRINCIPAL RISKS, CHALLENGES, UNCERTAINTY AND OPPORTUNITIES OF THE COUNCIL

The Energy and Water Utilities Regulatory Authority Consumer Consultative Council (EWURA CCC) plays a crucial role in advocating for consumer rights in the energy and water sectors. Below are highlights the principal risks, challenges, uncertainties, and opportunities that the Council faces in fulfilling its mandate:-

Principal Risks:

EWURA CCC encounters several risks in its operations, including:

- a) **Financial Risks:** Dependence on funding solely from the Regulator (EWURA) poses sustainability risks, as some major planned activities outlined in the Council's Interim Strategic Plan become difficult to fully execute. These include the execution of fully funded awareness programs, providing legal assistance to aggrieved consumers, and extending outreach programs to district areas where there are also service consumers.
- b) **Operational Risks:** Limited staff capacity hiring. The current 21 regional offices are operated by one full-time employed staff member, which necessitates engaging regional committee members in office operations. Since these committee members are not government employees, this can lead to a lack of confidentiality regarding classified information and may hinder the effective execution of the Council's activities.
- c) **Reputational Risks:** As the Council is only a consultative body, it has no legal power to defend the interests of consumers of water and energy. This leads to a lack of trust among consumers, as the Council sometimes fails to address their concerns effectively.

Key Challenges

Several challenges affect the Council's ability to execute its mandate effectively:

- **Limited Public Awareness:** Despite the Council's efforts to create awareness on consumer rights and obligations through awareness programs countrywide, many consumers especially in areas where the Council has not physically reached are unaware of their rights and the Council's role in advocating for them.
- **Stakeholder Engagement:** Ensuring continuous collaboration and coordination among key players, including the government, regulators, and service providers, sometimes remains a challenge due to conflicting timetables and busy schedules.
- **Limited Resources:** Financial and human resource constraints affect the ability to conduct extensive consumer awareness campaigns and advocacy programs.
- **Compliance and Enforcement:** Ensuring service providers comply with consumer protection regulations remains a major challenge due to limited enforcement powers. For example, an award may be granted by the Regulator to aggrieved consumers, but service providers may choose to dispute the decision.

EWURA - CONSUMER CONSULTATIVE COUCL (EWURA-CCC)

Uncertainty Factors

Several uncertainties may impact the Council's effectiveness in the future:

- a) **Regulatory Changes:** Amendments in legal and regulatory frameworks may influence the Council's structure and operations.
- b) **Economic Conditions:** Inflation and other macroeconomic factors can affect service affordability and, consequently, consumer grievances.
- c) **Technological Advancements:** Emerging technologies in the energy and water sectors may require the Council to adapt to new consumer concerns.
- d) **Political Climate:** Government priorities and political will can impact policy implementation and support for consumer protection initiatives.

Opportunities

Despite the challenges, EWURA CCC has several opportunities to enhance its role and impact:

- a) **Enhanced Stakeholder Collaboration:** Strengthening partnerships with government institutions, service providers, and consumer groups can improve advocacy effectiveness.
- b) **Digital Transformation:** Utilizing digital platforms for consumer engagement and awareness campaigns can enhance outreach.
- c) **Capacity Building:** Investing in staff training and resource mobilization can improve operational efficiency and service delivery.
- d) **Policy Advocacy:** Engaging in policy discussions and legislative reviews can help shape regulations that better protect consumer rights.
- e) **Increased Consumer Awareness:** Expanding education and outreach programs can empower consumers to demand better energy and water services.

Council operating model, inputs, outputs and outcomes

The Council operating model is stipulated in section 30 (1) of the EWURA Act is to:

- a) Represent the interests of consumers by making submissions to, providing views and information to and consulting with the Authority, Minister and sector Ministers;
- b) Receive and disseminate information and views on matters of interest to consumers of regulated goods and services;
- c) Establish regional and sector consumer committees and consult with them; consult with industry, Government and other consumer groups on matters of interests to consumers of regulated goods and services;
- d) Establish local and sector consumer committees and consult with them

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The inputs the Council uses to achieve its objectives are employees and regional consumer committees' members

The outputs are the trainings, consultations and assistances advanced to consumers, government and other stakeholders

The Outcomes:

- 1) Technical advice extended to EWURA and other stakeholders
- 2) Satisfied Consumers
- 3) Fair electricity, water and fuel tariffs
- 4) Fair rules and regulations to matters concerning Consumers of energy and water

2.12 STAKEHOLDERS RELATIONSHIP

The Energy and Water Utilities Regulatory Authority Consumer Consultative Council (EWURA CCC) maintains a strong and collaborative relationship with its key stakeholders. These stakeholders include the Ministry of Energy, the Ministry of Water, the Energy and Water Utilities Regulatory Authority (EWURA), and consumers at large. The Council's engagement with these stakeholders plays a vital role in ensuring that consumer interests are well represented and protected in the energy and water sectors.

In general, the Council has a very good relationship with all of its stakeholders as follows:

(a) Consumers:

Consumers are the primary beneficiaries of the Council's advocacy efforts. The Council engages with consumers through:

- (i) Public awareness programs on consumer rights and obligations.
- (ii) Assisting aggrieved consumers in addressing complaints related to energy and water services.
- (iii) Conducting outreach programs to enhance consumer engagement and feedback mechanisms.
- (iv) The Council interacts/communicates with Consumers in daily basis through educational seminars, meetings, as guests in our Regional Consumer Committee (RCC) offices, in solving their various challenges they face, in linking them with their service providers, etc.

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(b) Ministry of Energy & Ministry of Water:

The Council has a highly productive relationship with the Ministry of Energy and the Ministry of Water, as these ministries oversee the regulation of energy and water services through EWURA. The Council's engagement with these ministries involves:

- (ii) Holding consultative meetings to discuss issues related to water and energy services, particularly those affecting consumers.
- (iii) Collaborating with the Ministry of Energy in the recruitment process of the Council's staff. For example, in the year under review, the Council involved the Ministry in the recruitment of the Executive Secretary and the Administrative Officer.
- (iv) Joint efforts in reviewing regulatory frameworks and addressing consumer concerns where and whenever required.
- (v) The Think Tank of the Ministry of Energy is currently helping the Council to find additional source of funds in order to widen/increase the scale and volume of the Council activities.

(c) EWURA:

The Council has a strong working relationship with EWURA, which is the regulatory authority overseeing the energy and water sectors. The collaboration includes:

1. Regular physical meetings, official correspondences, and invitations to participate in consumer and regulatory-related discussions.
2. Joint development of key institutional frameworks, including the Scheme of Service and Salary Structure.
3. Review and enhancement of the Council's Staff Regulations to improve operational efficiency.
4. Coordinated efforts in addressing consumer grievances and ensuring regulatory compliance.
5. Invited to attend several regulatory events including review and submission of comments in respect of draft rules/regulations
6. EWURA is the sole source of fund of the Council.

(d) Service Providers:

The Council works with the service providers in the energy and water sectors to ensure that the rights and welfare of Consumers are maintained. The Council has very good working relationship with TANESCO; Water and Sanitation Authorities such as DAWASA, DUWASA, MWAUWASA, etc; Oil Companies such as TOTAL, PUMA, Oryx, etc. It has been the normal conduct of the Council to invite the service providers to attend the educational seminars/meetings which are one of the platforms the Council uses to meet with Consumers regularly. The attendance of service providers in those seminars/meetings has been excellent, and for TANESCO and Water & Sanitation Authorities, the attendance is almost 100%.

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(e) Other Government Institutions/Entities:

The Council has good relationship with other government institutions, especially those relating with the functions of the Council, such as WMA (Weight & Measures Agency), TPDC (Tanzania Petroleum Development Corporation), etc.

(f) Other Consumer Consultative Council/Institutions:

The Council is one of the members of the Tanzania Consumer Forum (TCF), which is a platform where other entities dealing with the consumer affairs meet in order to strengthen the voice of the Consumers. That being said, the Council cooperates well with other consumer related entities to the extent of hosting joint consumer events.

(g) Media Houses & Journalists:

The Council has very good relationship with the Media Houses and Journalists, who have been honouring the Council invitations to participate in the Council events by more than 100%.

(h) Resource Mobilization and Strategic Initiatives

Recognizing the need for financial sustainability, the Council has actively engaged in resource mobilization efforts. These include:

- a) Developing a Resource Mobilization Strategy to seek funding from sources other than EWURA, developed in collaboration with MoE.
- b) Utilizing legal provisions that empower the Council to engage the business community in soliciting funds for its operations.
- c) Exploring partnerships with various organizations to support the Council's planned activities and enhance service delivery.

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2.13 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 2024.

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

2.14 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.

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2.15 IMPLEMENTATION OF THE PLAN AND BUDGET 2023/24

The Council planned to implement activities worth TZS 2.529 billion, the actual achievements of implementation was TZS 2.581 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.

2.16 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 7: 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
Institutional and financial capacity strengthened	a) Audit opinion b) Percentage of staff satisfied with the working environment c) Percentage change in financial surplus.

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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

2.13 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.

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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.

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 2024 on behalf of the Controller and Auditor General.

BY ORDER OF THE COUNCIL

Approved by the Council on 25th March 2025 and signed on its behalf by:



Eng. David Ngula
Chairman

25th March 2025
Date



Ms. Stella Lupimo
Executive Secretary

Controller and Auditor General

AR/PA/EWURA-CCC/2023/24

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EWURA - CONSUMER CONSULTATIVE COUCL (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

25th March 2025
Date



Ms. Stella Lupimo
Executive Secretary

EWURA - CONSUMER CONSULTATIVE COUCL (EWURA-CCC)

4.0 DECLARATION BY THE HEAD OF FINANCE FOR THE YEAR ENDED 30 JUNE 2024

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 Deo Mgaya 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 2024, 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: Deo Mgaya

Position: Outsourced Head of Finance & Accounting

NBAA Membership No: ACPA 3516

Date: 25/03/2025

Controller and Auditor General

AR/PA/EWURA-CCC/2023/24

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EWURA - CONSUMER CONSULTATIVE COUCL (EWURA-CCC)

5.0 FINANCIAL STATEMENTS

5.1 STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	Notes	2023/24 TZS	2022/23 TZS
Assets			
Current assets			
Receivables	6	129,963,143	158,520,355
Prepayments	7	1,260,000	1,260,000
Cash and cash equivalent	8	68,643,325	110,060,861
		199,866,468	269,841,216
Non-current assets			
Property, Plant and equipment	9	71,629,440	78,557,839
		71,629,440	78,557,839
Total assets		271,495,907	348,399,055
Current liabilities			
Trade and other payables	10	(71,374,101)	(137,473,186)
		(71,374,101)	(137,473,186)
Non-Current liabilities			
Accrued gratuity	11	(153,776,266)	(81,566,287)
		(153,776,266)	(81,566,287)
Net Assets		46,345,540	129,359,583
Equity			
Capital Fund		101,612,135	101,612,135
Retained earnings		(55,266,595)	27,747,448
		46,345,540	129,359,583

The financial statements were authorised for issue by the Councillors and were signed on behalf of the Councillors by:


 Eng. David Ngula
 Chairman

25th March 2025
 Date


 Ms. Stella Lupimo
 Executive Secretary

EWURA - CONSUMER CONSULTATIVE COUCL (EWURA-CCC)

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

	Notes	2023/24 TZS	2022/23 TZS
Revenue			
Subvention from EWURA	12	2,529,189,254	2,341,841,902
Total		2,529,189,254	2,341,841,902
Other Income		3,870,782	-
Total Revenue		2,533,060,036	2,341,841,902
Expenses			
Salaries, Wages and Employees			
Benefits	13	1,082,139,850	994,303,494
Operating expenses	14	1,504,781,849	1,341,034,231
Financing expenses	15	3,750,980	4,625,540
Depreciation of expenses	9	25,401,400	16,509,451
		2,616,074,079	2,356,472,715
Surplus/(Deficit) for the year		(83,014,043)	14,630,813



Eng. David Ngula
Chairman

25th March 2025
Date



Ms. Stella Lupimo
Executive Secretary

EWURA - CONSUMER CONSULTATIVE COUCL (EWURA-CCC)

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

	Capital Fund	Accumulated Surplus	Total Equity
	TZS	TZS	TZS
Balance as at 1 July 2023	101,612,135	27,747,448	129,359,583
(Deficit) for the year	-	(83,014,043)	(83,014,043)
Balance as at 30 June 2024	101,612,135	(55,266,595)	46,345,540
Balance as at 1 July 2022	101,612,135	42,378,261	143,990,396
(Deficit) for the year	-	(14,630,813)	(14,630,813)
Balance as at 30 June 2023	101,612,135	27,747,448	129,359,583



Eng. David Ngula
Chairman

25th March 2025
Date



Ms. Stella Lupimo
Executive Secretary



Controller and Auditor General

AR/PA/EWURA-CCC/2023/24

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EWURA - CONSUMER CONSULTATIVE COUCL (EWURA-CCC)

5.4 CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

	Notes	2023/24 TZS	2022/23 TZS
OPERATING ACTIVITIES			
Receipts			
Revenue from EWURA	12	2,529,189,254	2,341,841,902
		2,529,189,254	2,341,841,902
Payments			
Staff Salaries and Employment Benefits	16A	977,501,877	989,979,090
Operating Expenses	16B	1,570,880,934	1,273,182,887
Financial Costs	15	3,750,980	4,625,540
		2,556,004,573	2,267,787,517
Net Cash Flows from Operating Activities (C)		(22,944,537)	74,054,385
INVESTING ACTIVITIES			
Acquisition of Property and Equipment	6	(18,473,000)	(8,174,500)
Net Cash Flows (Used in) Investing Activities (B)		(18,473,000)	(8,174,500)
FINANCING ACTIVITIES			
Net Cash Flows from Financing Activities		-	-
Net increase in cash and cash equivalents		(41,417,537)	65,879,885
Cash and cash equivalents at 01 July		110,060,861	44,180,976
Cash and cash equivalent at 30 June		68,643,324	110,060,861



Eng. David Ngula
Chairman

25th March 2025
Date



Ms. Stella Lupimo
Executive Secretary

EWURA - CONSUMER CONSULTATIVE COUNCIL (EWURA-CCC)

5.5 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2024

Financial Statement Components	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	2,529,189,254	-	2,529,189,254	2,529,189,254	-	0%	
Total Receipts	2,529,189,254	-	2,529,189,254	2,529,189,254	-	0%	
Payments							
Staff Cost (A)							
Salaries, Wages and Other Benefits	1,086,195,060	-	1,086,195,060	1,082,139,850	4,055,210	0%	
Operating Expenditure (B)							
Office Rent	45,162,258	-	45,162,258	45,162,258	-	0%	
Furniture and Equipment	26,647,500	-	26,647,500	26,647,500	-	0%	
Car Maintenance & Running Costs	27,920,000	-	27,920,000	14,028,840	13,891,160	50%	A
Office Administration Expenses	122,015,875	-	122,015,875	122,015,875	-	0%	
Councillor's Fee	47,000,000	-	47,000,000	47,000,000	-	0%	
Trainings & Conferences	118,024,750	-	118,024,750	118,024,750	-	0%	
Public Awareness Activities	151,429,256	-	151,429,256	151,429,256	-	0%	
Council Meetings	345,675,655	-	345,675,655	412,509,644	(66,833,989)	-19%	B
Councillor's Capacity Building	33,350,000	-	33,350,000	36,851,000	(3,501,000)	-10%	C
Regional Committees Activities	525,768,900	-	525,768,900	525,768,900	-	0%	
Total Operating Expenditure	1,442,994,194	-	1,442,994,194	1,499,438,023	(56,443,829)	-4%	
Total Expenditure (A+B)	2,529,189,254	-	2,529,189,254	2,581,577,873	(52,388,619)	-2%	
Net Change	-	-	-	(52,388,619)	52,388,619	-100%	

Note: The statement of comparison of budget and actual amounts for the year ended 30 June 2024 has been prepared on a cash basis.


Eng. David Ngula
Chairman


25th March 2025
Date


Ms. Stella Lupimo
Executive Secretary

Controller and Auditor General

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Note: Explanation for the variance of budgets and actual

- A. Car maintenance costs have decreased by TZS 13,891,160 compared to the approved budget. This reduction is attributed to major engine repairs conducted on the vehicle last year, which eliminated the need for significant maintenance during the current year.
- B. Council meeting costs have increased slightly by TZS 66,833,989 compared to the approved budget. This variance is attributed to an extraordinary council meeting convened during the year to facilitate the transition of office duties from the outgoing Executive Secretary, Mr. Goodluck Mmari, to the current Acting Executive Secretary, Ms. Stela Lupimo.
- C. During the year, capacity-building costs for staff exceeded the initial plan due to an increased demand for training activities beyond what was originally anticipated.

The budget is approved on a cash basis by functional classification. The approved budget covers the period from 1 July 2023 to 30 June 2024.

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 2024 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.

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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	-	-	(18,473,000)	(18,473,000)
Basis difference				
Operating Surplus for the Year	(83,014,043)	-	-	(83,014,043)
Depreciation	25,401,400	-	-	25,401,400
Change in Inventory	-	-	-	-
Change in Receivables	28,557,212	-	-	28,557,212
Change in Creditors	(66,099,084)	-	-	(66,099,084)
Change in Gratuity Payable	72,209,979	-	-	72,209,979
Cash and cash equivalents at 01 July	110,060,861	-	-	110,060,861
Actual amount in the cash flow statement	87,116,325	-	(18,473,000)	68,643,325

Controller and Auditor General

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5.6 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.

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, except for the adoption of IPSAS 41 as shown below.

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

THE IMPACT OF CHANGE IN ACCOUNTING POLICY

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

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

No	Name of the Bank	Rating Agency	Score 2023	Probability of Default (PD) 2023	Score 2024	Probability of Default (PD) 2024
1	CRDB Bank Plc	Moody's	B2	2.16%	B1	2.16%

Financial year 2022/23

Description	Cash and Bank Balance	Accumulated Surplus	Reason
Original Balance	112,147,258	42,378,261	
Expected Credit Loss	2,086,396	2,086,396	Change in Accounting Policy
Restated Balance	110,060,861	40,291,865	Change in Accounting Policy

Description	Receivables	Accumulated Surplus	Reason
Original Balance	176,343,245	42,378,261	
Expected Credit Loss	17,822,890	17,822,890	Change in Accounting Policy
Restated Balance	158,520,355	24,555,371	Change in Accounting Policy

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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.

(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.

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(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 (PPE)

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

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

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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.

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

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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

EWURA - CONSUMER CONSULTATIVE COUCIL (EWURA-CCC)

NOTES TO THE FINANCIAL STATEMENT

	2023/24 TZS	2022/23 TZS
6 RECEIVABLES		
Staff Loan Revolving Fund	108,723,404	149,571,533
Staff imprests	36,100,391	26,771,712
	<u>144,823,795</u>	<u>176,343,245</u>
Expected Credit Loss		
Opening balance	17,822,890	-
Increase in provision during the year	-	17,822,890
Decrease in provision during the year	(2,962,238)	-
Closing balance	<u>14,860,652</u>	<u>17,822,890</u>
Net receivables balance	129,963,143	158,520,355
7 PREPAYMENTS		
Rent Security Deposit	1,260,000	1,260,000
	<u>1,260,000</u>	<u>1,260,000</u>
All prepayments originate from the rent paid for our Head office at Dodoma.		
8 CASH AND BANK BALANCES		
Bank Balance I (CRDB 01J1030697200)	62,008,716	81,240,840
Bank Balance II (CRDB 0150030697201)	7,521,485	30,351,582
Bank Balance III (CRDB 0150030697200)	290,976	554,836
	<u>69,821,177</u>	<u>112,147,258</u>
Less: Expected Credit Loss		
Opening balance	2,086,396	-
Increase in provision during the year	-	2,086,396
Decrease in provision during the year	(908,544)	-
Closing balance	<u>1,177,852</u>	<u>2,086,396</u>
Net cash and bank balances	68,643,325	110,060,861

Controller and Auditor General

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9. PROPERTY AND EQUIPMENTS

	Office Equipment	Electronic Data Processing Equipment	Office Furniture & Fittings	Motor Vehicles	Total
	TZS	TZS	TZS	TZS	TZS
Cost/Valuation					
As At 1 July 2023	77,112,856	118,383,063	151,496,710	151,436,511	498,429,140
Additions during the Year	673,000	10,900,000	6,900,000		18,473,000
As At 30 June, 2024	77,785,856	129,283,063	158,396,710	151,436,511	516,902,140
Depreciation					
As At 1 July, 2023	76,874,356	99,517,175	92,043,259	151,436,511	419,871,301
Charge for the Year	267,600	13,866,953	11,266,847	-	25,401,400
As At 30 June, 2024	77,141,956	113,384,128	103,310,106	151,436,511	445,272,701
CARRYING VALUE					
As At 30 June, 2024	643,900	15,898,936	55,086,604	-	71,629,440
As At 30 June, 2023	238,500	18,865,888	59,453,451	-	78,557,839

Note:

The Property, Plant and Equipment as at 30 June 2024 have 12 items of Office Equipment with total cost of TZS 77,785,856, 23 items of Electronic Data Processing Equipment of total cost value of TZS 129,283,063, 38 items of Furniture and Fittings totalling TZS 158,396,710 and 1 Motor Vehicle with cost value of TZS 151,436,511 which have been fully depreciated but still in use.

Controller and Auditor General

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9 PROPERTY AND EQUIPMENTS (Continued)

	Office Equipment	Electronic Data Processing Equipment	Office Furniture & Fittings	Motor Vehicles	Total
	TZS	TZS	TZS	TZS	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

Controller and Auditor General

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EWURA - CONSUMER CONSULTATIVE COUCL (EWURA-CCC)

10 TRADE CREDITORS

WCF	-	3,437,848
HESLB	3,312,230	-
Commissioner for Domestic Revenue	24,087,306	78,509,785
PSSSF	17,145,495	28,696,483
Audit fee Payable	26,829,070	26,829,070
	<u>71,374,101</u>	<u>137,473,186</u>

11 ACCRUED GRATUITY ACCOUNT

Council employees are recruited on the contract basis whereby at the end of each contract tenure employees are paid gratuity as required by law. The Council maintains a provision where the gratuity for each employee is kept each month. For the period ended 30 June 2024 Accrued Gratuity was as shown below: -

Accrued Gratuity	153,776,266	81,566,287
	<u>153,776,266</u>	<u>81,566,287</u>

12 REVENUE

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

Revenue from EWURA	2,529,189,254	2,341,841,902
	<u>2,529,189,254</u>	<u>2,341,841,902</u>
Other income		
Release in ECL provision	3,870,782	-
	<u>3,870,782</u>	<u>-</u>
Total revenue	<u>2,533,060,036</u>	<u>2,341,841,902</u>

EWURA - CONSUMER CONSULTATIVE COUCL (EWURA-CCC)

13 SALARIES, WAGES AND EMPLOYEE BENEFIT

Salaries and Wages	587,533,660	513,223,185
Gratuity	149,213,395	76,627,934
Pension	-	51,085,290
Medical Expenses	11,756,894	15,325,587
Housing Allowances	115,975,394	102,170,579
Transport Allowances	37,800,000	40,200,000
Leave Passage	45,610,219	49,796,679
Staff Welfare	48,035,217	45,896,669
Airtime	54,432,078	68,468,620
Compensation Fund	5,052,643	3,437,848
Utility & Entertainment	26,730,350	28,071,103
	1,082,139,850	994,303,494

14 OPERATING EXPENSE

Trainings & Conferences	120,994,750	103,499,355
Local Visitations	33,881,000	32,636,440
Public Inquiries/Hearings	13,190,000	25,694,500
Regional Committees	525,768,900	272,638,146
Technical and Inter CCC Meetings	336,113,344	244,582,146
Public Awareness Programs	151,429,256	252,816,455
Membership Subscription	-	1,062,500
Skills Development Levy	30,361,490	27,070,085
Telephone, Fax, Internet & Website	3,907,830	6,333,686
Councillor's Fee	47,000,000	72,000,000
Council Meetings and Airtime costs	74,861,300	60,973,730
Motor Vehicle: Fuel & Maintenance	14,028,840	30,023,560
Maintenance of Office Equipment	3,695,000	5,410,600
Office Rent	45,162,257	32,340,522
Postages & Stamps	2,367,540	3,902,000
Local Travel and Car Parking	1,515,905	5,936,330
Printing & Stationeries	5,318,459	11,040,720
Office General Expenses	16,700,300	75,530,300
Office Entertainment	5,011,951	7,900,854
Audit Fee and Consultancy Services	43,840,320	41,772,720
Electricity, Newspapers and Cleanliness	5,546,100	7,960,295
Tax fines and penalties	24,087,307	-
ECL provision expenses	-	19,909,286
	1,504,781,849	1,341,034,231

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15 FINANCIAL CHARGES

Bank Charges	3,750,980	4,625,540
	<u>3,750,980</u>	<u>4,625,540</u>

16A CASH PAYMENTS EMPLOYMENT BENEFITS

Staff Salaries and Employment Benefits	1,082,139,850	994,303,494
Change in Receivables	(32,427,994)	(30,086,384)
Change in Accrued Gratuity	(72,209,979)	25,761,980
Total payments for employment benefits	<u>977,501,877</u>	<u>989,979,090</u>

16B CASH PAYMENTS FOR OPERATING EXPENSES

Operating Expenses	1,504,781,849	1,341,034,231
Change in Prepayments	-	-
Change in Inventory	-	(77,880,000)
Change in Trade Creditors	66,099,084	10,028,655
Total payments for operating expenses	<u>1,570,880,934</u>	<u>1,273,182,886</u>

16C RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES

Operating Surplus for the Year	(83,014,043)	(14,630,813)
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Non-Cash Movement:

Depreciation	25,401,400	16,509,451
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Prior Year Adjustments

Change in Inventory	-	77,880,000
Change in Receivables	28,557,212	30,086,383
Change in Prepayments	-	-
Change in Creditors	(66,099,084)	(10,028,656)
Change in Gratuity Payable	72,209,979	(25,761,980)
	<u>(22,944,537)</u>	<u>74,054,385</u>

16D RESTATED COMPARATIVE BALANCES

S/N	Item	Original Amount 30 June 2023	Restated Amount	Difference	Reason
1	Staff Salaries and Employment Benefits	(1,007,801,980)	(989,979,090)	(17,822,890)	Change in Accounting Policy
2	Operating Expenses	(1,253,273,600)	(1,273,182,886)	19,909,286	Change in Accounting Policy
				<u>2,086,396</u>	

Controller and Auditor General

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17 CAPITAL COMMITMENTS

The Council had no capital commitments as at 30th June, 2024.

18 CONTINGENT LIABILITY

There were no contingent liabilities as at 30th June, 2024.

19 COMPARATIVE FIGURES

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

20 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 cause 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	2023/24	2022/23
	TZS	TZS
Councilors Fee	47,000,000	72,000,000
Councilors Allowances	35,536,000	44,900,000
Councilors Airtime	11,655,000	-
Key Management Salaries & Benefits	82,536,000	168,473,667
	<u>176,727,000</u>	<u>285,373,667</u>

21 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).

22 DISCLOSURE ON PROCUREMENT

The Council continued to consult and channel all procurement activities through EWURA tender board for the whole year ended June 2024.

***“Huduma Bora
ni Haki Yako”***



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