THE UNITED REPUBLIC OF TANZANIA

MINISTRY OF WATER

IRINGA URBAN WATER SUPPLY AND SANITATION AUTHORITY

(IRUWASA)

Revised Business Plan 2026/2027 - 2030/2031

JULY, 2026

POLICY STATEMENT OF THE BOARD CHAIRPERSON

On behalf of the Board of Directors of the Iringa Urban Water Supply and Sanitation Authority (IRUWASA), it is my pleasure to present the Authority's Business Plan for the period 2026/2027 - 2030/2031. The Plan contains an integrated set of objectives that the Authority has adopted to achieve the vision of being *"the best water supply and sanitation authority in Tanzania and East Africa in the provision of modern, quality and sustainable services"*.

Access to clean and safe water supply and sanitation services is crucial and a key driver of improved quality of life and well-being for our people, especially when linked with other social services and economic growth. In view of this, the Government established Water Supply and Sanitation Authorities (WSSAs) way back in 1998 as one of the strategies towards achieving this target. As one of the WSSAs in the country, IRUWASA has been entrusted with providing water supply and sanitation services to the residents of Iringa Municipality, the small towns of Ilula and Kilolo, and the Isimani Tarafani project area covering 29 villages.

Apart from complementing other National and Global agenda, the five-year business plan has been prepared with the aim of ensuring the availability of a reliable water source in quantity and quality to all residents of Iringa Municipality, the small towns of Ilula and Kilolo, and the Isimani Tarafani project area for the next 20 years. On the other hand, special attention has been taken to sanitation by protecting the environment against pollution related to wastewater.

The realization of the Authority's strategies and targets will require commitment and teamwork from the Board of Directors, Management, and staff. Equally, various IRUWASA stakeholders and Development Partners have a major role to play in terms of contributing necessary resources and the right guidance.

I urge all of us to commit to and actively participate in implementing this plan. It is my sincere hope that involvement as a team will enable IRUWASA to realize remarkable achievements through the implementation of this Business Plan.

.....

Mrs. Monica N. Mbega

Board Chairperson

EXECUTIVE STATEMENT OF THE ACCOUNTING OFFICER

Iringa Urban Water Supply and Sanitation Authority (IRUWASA) was established in July 1998 in order to carry out the role of provision of potable Water Supply and Sanitation Services to the residents of Iringa Municipality and small towns of Ilula and Kilolo. It started as a Class “C” water Authority relying heavily on Government subsidy. However, due to its year after year outstanding performances, it was promoted to class “B”, class “A”, and later to the highest class “AA” in July 2023, signifying its ability to meet all its operation and maintenance costs and part of its investment costs from its own revenue.

The principal activities of IRUWASA include production, distribution, and delivery of potable water as well as collection, treatment, and disposal of the wastewater emanating from the urban area of the Iringa Municipality, the small towns of Kilolo & Ilula, and the Isimani Tarafani project area covering 29 villages. Through these activities, IRUWASA can exercise its principal role of provision of Water Supply and Sanitation Services to its customers based on the agreed service levels, which are regulated by the Ministry of Water (MoW) and the Energy and Water Utilities Regulatory Authority (EWURA). Furthermore, these services are monitored and evaluated through the standards set in the Performance Contract between the Ministry of Water and IRUWASA and between the Treasury Registrar and IRUWASA.

This Business Plan 2026/2027 - 2030/2031 has therefore been prepared with seven (07) objectives which will serve as a roadmap for the IRUWASA in the period up to 2030/2031 by guiding the activities of IRUWASA and execution of its mandate; to serve as a tool that guides the alignment of resources and priorities within IRUWASA. The objectives adopted in the IRUWASA development agenda include:

a) Operational efficiency and service sustainability improved;
b) Behaviour change in HIV/AIDS, corporate social responsibility, and gender mainstreaming enhanced;
c) Behaviour change against corruption enhanced;
d) Environmental integrity and climate change resilience sustained;
e) Water supply services improved;

f) Sanitation services improved; and

g) Financial sustainability improved.

During the implementation of Business Plan 2023/2024 - 2025/2026, IRUWASA faced a remarkable increase in water demand due to increased population density and enhanced economic activities. This trend is expected to surface in the coming years as a result of the expansion of IRUWASA's service area, productive industries, increasing student enrollment in Higher Learning Institutions, and the growth of tourism in the southern circuit.

On the other hand, during the implementation of the previous Business Plan, the proportion of the population connected to the sewerage system dropped substantially following the inclusion of Kilolo and Ilula township service areas, which were clustered and became part of the IRUWASA operation area. The same scenario happened with the issue of NRW.

To meet this increasing water demand and consequential demand for sanitation services, IRUWASA has planned, among other strategies, to implement a large project with the following major components during the five years ending June 2031:

i. To increase total water production capacity from 33,035m³/day to 63,035m³/day by June 2031 by developing a new water source at the Mtitu River in Kilolo District, comprising a new intake with a capacity of 33,000m³/day and a water treatment plant with a production capacity of 30,000m³/day.

ii. To increase sewer network coverage from 7.3% to 24% by the construction of Waste Water Stabilization Ponds at Kigonzile and Mgera areas, and 158km of new sewer network.

IRUWASA will stay committed to providing water supply and sanitation services at agreed standards and targets by ensuring that residents in the service area are continuously supplied with adequate, clean, and safe water, which meets standards set by the Tanzania Bureau of Standards and the World Health Organization. Furthermore, IRUWASA will ensure that wastewater is treated to meet Tanzania Effluent Standards, and the sludge treatment and disposal shall be environmentally friendly.

We wish to thank everyone who participated in the preparation of this Business Plan. We believe that the successful implementation of this plan sets a strong

foundation upon which the future success of IRUWASA will be built. We urge all our stakeholders, Government and Non-Governmental Actors, and Development Partners interested in this development agenda to join hands in support for implementation of this Business Plan.



Eng. David T. Pallangyo

Managing Director

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ABBREVIATIONS AND ACRONYMS

APM: Asset Management Plan

BRN: Big Results Now

BOD: Biochemical Oxygen Demand

CAPEX: Capital Expenditure

CBD: Central Business District

CBOs: Community-Based Organizations

COD: Chemical Oxygen Demand

CRM: Customer Relations Management

DWSS: Director of Water Supply and Sanitation Management

DCS: Director of Customer Service

DFA: Director of Finance and Accounts

DPMU: Director of Procurement Management

DAHRM: Director of Administration and Human Resources Management

DPs: Domestic Points

DN: Diameter Nominal

eGA: e-Government Authority

EU: European Union

EWURA: Energy and Water Utilities Regulatory Authority

GiZ: German Agency for International Cooperation (Deutsche Gesellschaft für Internationale Zusammenarbeit)

HIV/AIDS: Human Immunodeficiency Virus / Acquired Immune Deficiency Syndrome

HoDs: Heads of Directorates

HLS: Head of Legal Services

HCPR: Head of Public Relations Unit

IRUWASA: Iringa Urban Water Supply and Sanitation Authority

ISO: International Organization for Standardization

KfW: Kreditanstalt für Wiederaufbau

KSIs: Key Strategic Issues

LCM: Life Cycle Management

MIS: Management Information System

MoW: Ministry of Water

MoU: Memorandum of Understanding

MD: Managing Director

NAWAPO: National Water Policy

NRW: Non-Revenue Water

OPEX: Operating Expenditure

PESTEL: Political, Economic, Sociological, Technological, Environmental & Legal

SWOC: Strengths, Weaknesses, Opportunities & Challenges

TBS: Tanzania Bureau of Standards

TDS: Total Dissolved Solids

uPVC: Unplasticized Polyvinyl Chloride

WHO: World Health Organization

WSPs: Waste Water Stabilization Ponds

IDYDC: Iringa Development of Youth, Disabled & Children Care

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1.0 EXECUTIVE SUMMARY

The Business Plan for Iringa Water Supply and Sanitation Authority (IRUWASA) covers five years from 2026/2027 to 2030/2031. The plan has been prepared to align with other National and International Development Agenda including Tanzania Development Vision 2050 (TDV 2050), with the aspiration of being a water-secure nation that ensures sustainable socio-economic development and ecological integrity. The plan is also in line with the United Nations Sustainable Development Goals (SDGs - 2030) number 6, which calls for sustainable management of water and sanitation for all, as well as the Ruling Party Election Manifesto of 2025-2030. Furthermore, the plan complements the National Water Policy 2002 Version 2025, which underscores the objective of enhancing sustainable water supply services and water management systems, and reliable and sustainable sanitation services.

Vision Statement

"***To be the best water supply and sanitation authority in Tanzania and East Africa in the provision of modern, quality and sustainable services".***

Mission Statement

"To provide adequate and safe water and sanitation services to the IRUWASA service area at affordable and cost-reflective prices to enhance their health and quality of life."

The Vision and Mission statements give guidance to the organization's objectives, strategic issues, and activities to be carried out. Moreover, IRUWASA has clarified its roles and defined the core values in its operations for sustainable service delivery.

In the situational analysis, IRUWASA, among other things, conducted SWOC to enable it to take into account its resources and how these resources can be mobilized to achieve its strategic objectives. The situation analysis addressed the or-

ganization's internal environmental factors with respect to: internal capabilities; physical resources; financial resources; human resources; intangible resources; and available assets.

The process of development of this Business Plan (BP) entailed the identification and analysis of both the internal and external environments. The Internal environment is a pointer of the organization's capacity to meet Customer needs and expectations, while external analysis examines the external environment, areas that the organization has no direct influence over, but they need, either to be exploited or valued when determining an organization's choice of direction and action.

The internal and external appraisal clarified IRUWASA's organizational Strengths, Weaknesses, Opportunities, and Challenges (SWOC). The SWOC analysis gave IRUWASA strategic issues of the Business Plan, which will influence the attainment of IRUWASA's mission and vision.

Consequently, the Situation Analysis enabled IRUWASA, in its determination to transform the current situation of water and sanitation services in the future, to develop strategic objectives to be addressed over the next five years as follows:

i. Water supply services improved.
ii. Sanitation services improved.
iii. Financial sustainability improved.
iv. Operational efficiency and service sustainability improved.
v. Measures to combat the HIV/AIDS pandemic and promote corporate social responsibility culture and gender mainstreaming in IRUWASA's operations improved.
vi. Measures to combat corruption have been enhanced.
vii. Environmental Integrity and climate change resilience sustained.

The following are some of the targets set to be implemented within 5 years to realize the envisaged objectives: -

i. Water supply coverage increased from 94% to 97% by 2031.
ii. Sewerage coverage increased from 7.3% to 24% by June 2031;

iii. TBS and ISO Certificates for provision of quality water and sanitation services acquired by June, 2031;
iv. Increased daily water production capacity from 33,035 m3 to 63,035 m3/day by June, 2031
v. Reduced NRW from 22.46% to 18% by June 2031
vi. Revenue collection efficiency to be maintained at 98% by June 2031
vii. Reduce Operational Costs by 20% by June 2031
viii. Increased monthly revenue base from TZS 935 million to TZS 1.3 billion by June 2031
ix. Expanded smart water meter services to 35% of IRUWASA customers by 2031
x. Capacity of the 10 Board Directors and of all staff (increasing from the current 136 to 171) built by June 2031
xi. Work Environment and Welfare/well-being supported by June, 2031
xii. Ensure good corporate governance by June, 2031
xiii. Maintain work performance and staff optimization by June, 2031
xiv. Repair and Maintain Office equipment by June, 2031
xv. Electronic payment and Online payments channels expanded (e.g., using Credit Cards, etc.), and information flow systems enhanced by June 2031
xvi. Implement by 100% efficiency usage of ICT infrastructure and accessories by June 2031
xvii. Establish the construction manual and empower Knowledge for onsite sanitation by June 2031
xviii. Environmental, Social, and Governance Risk Identified by June 2031.
xix. Promote behavior change, gender equality, and social responsibility by 2031
xx. Promote integrity and reduce corruption by 2031

To meet the above targets, IRUWASA will implement the following activities, among others:

i. Construction of wastewater stabilization ponds;
ii. Construction of a water distribution network of 539.4km and 158km sewerage network
iii. Construction of water treatment plant at Kilolo and Ilula;

iv. Procurement of working tools such as computers, furniture, motorcycles, vehicles, and other office equipment;
v. Increase the number of house connections (water 27,582 and 461 sewer customers, i.e. from 52,046 to 79,628 water and from 2,589 to 3,050 sewer connections);
vi. Improve revenue collection
vii. Conduction of Customer Survey
viii. Educate staff about HIV AIDS.
ix. Educate staff about the effect of corruption.
x. Improve staff remuneration
xi. Enhance board members' leadership skills.
xii. Implement climate resilience planned activities and many others as mentioned in the chapter of the Action Plan.

Based on these objectives and targets, the action plan, which shows how these objectives can be achieved, allocation of responsibilities and resources (associated costs) has been established in the Business Plan. The summary of projected total operational and investment costs for five (5) years is provided in Table 1.1 below.

Table 1.1: Summary of Projected Total Annual Operational and Investment Costs (TZS Million)

Description	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	Total Five years 2026/27-2030/31
Operational cost	11,984	13,044	13,904	15,113	16,315	70,360
Investment cost -Own Source	1,904	3,044	3,044	2,954	3,131	14,077
Total Own source	**13,888**	**16,088**	**16,948**	**18,067**	**19,446**	**84,437**
Investment cost - Government of Tanzania grant through Korea EXIM (EDCF)	46,742	62,279	37,304	26,165	20,776	193,266
Investment cost - Grants from other Development Partners	29,500	4,100	214	3,700	14,017	**51,531**
Investment cost - Loans	-	-	-	-	1,200	**1,200**
Total Cost	**90,130**	**82,467**	**54,466**	**47,932**	**55,439**	**330,434**

The total proposed Business Plan (2026/2027 - 2030/2031) budget stands at TZS. 330.433 billion as shown in the financial projections (Table 1.1 and its summary). Out of this total budget TZS. 84.4 billion (25.5%) is expected to be covered by IRUWASA's own source of funds. This will mainly be used to cover fully the operation and maintenance costs, as well as part of the investment. TZS. 244.797 billion (74.14%) will be covered by the Government and other stakeholders and shall be used in investments and rehabilitation projects, while TZS 1.2billion (0.36%) will be financed through a loan. Regarding the commitment of external financiers, the bulk of the external financing (TZS 193.3 billion, equivalent to 58.5% of the total budget) relates to the water supply and sanitation improvement project financed by the Government of the United Republic of Tanzania through the Export-Import Bank of Korea (EDCF), for which financing has been secured and implementation is ongoing. In line with Section 13.3 of this Business Plan, only grants and loans with firm commitments have been included in the CAPEX projections; contributions from other Development Partners will be confirmed through the annual budgeting process in consultation with the Ministry of Water.

The Weighted Average Tariff (WAT) will be TZS. 2,531, 2,697, 2,755, 2,848, and 2,870 consecutively during the Business Plan planning period (from 2026/2027-2030/2031) are proposed to successfully implement the set objectives in this Business Plan.

The major risks associated with this Business Plan are the financial risks, which can be caused by the failure of some customers to pay their water dues on time, as well as an increase in inflation. Environmental risks which might be caused by drought and/or flood, which might lead to the increase of treatment costs, river silting due to water pollution, or water deficit due to land degradation, leading to failure in implementing the planned objectives. The mitigation measures are in place to ensure that possible assessed risks are overcome. Measures to be applied include: educating the community living along water sources on conservation strategies and some basics on the Environmental Acts and their Regulations; and conducting rehabilitation, repair, and maintenance of IRUWASA assets depending on the situation of the particular assets.

2.0 INTRODUCTION

This Business Plan aims at making sure that: water supply and sanitation services are well established; revenue collection efficiency is increased; financial sustainability is achieved; operation efficiency is attained; behavior change in HIV/AIDS, gender mainstreaming is enhanced; and environmental integrity and climate resilience are sustained. In cooperation with the Board of Directors, IRUWASA staff and other stakeholders, the Authority will ensure the set objectives are achieved within the planned period to support the economic growth and health of the Iringa Municipal population, Ilula and Kilolo Townships, and the Isimani Tarafani project area covering 29 villages.

IRUWASA Business Plan has been prepared based on the assumptions that;

(i) The inflation rate will be 5%.
(ii) Economic parameters will stand on average as stated in this Business Plan in the part of financial assumptions. The cost reduction programme will be fully implemented.
(iii) Working ratio will be 0.7,
(iv) Water production capacity will be expanded and improved to attain 63,035m^3/day.
(v) NRW will be reduced from 22.46% in 2026/2027 to 18% by 2030/31, and execution of the tariff setting will be as per plan in order to meet the proposed planned activities as indicated in the Income Statement.
(vi) Collection efficiency will be maintained at 98% or above.
(vii) Development Partners-funded planned projects will be realized,
(viii) Contributions to investment will not be less than 20%, water customers will increase from 52,046 to 79,628 and sewer customers from 2,589 to 3,050, changes in power tariff will be immediately addressed by the regulator, and there will be no legal changes that will adversely affect IRUWASA's operational activities.

This Business Plan contains the following parts: introduction; description of IRUWASA; IRUWASA's vision, mission, and objectives; its current performance; standard and performance targets to be achieved; five-year business forecast;

action plan; asset management plan; outlined investment plan, capacity development, and financial projections.

The accomplishment of this plan depends on the availability of resources and collaboration from all stakeholders, including but not limited to: IRUWASA Board of Directors; employees; customers; MoW; Regional and District Commissioner's Office; Iringa Municipal Council; Rufiji Basin Water Board; EWURA; Suppliers; and Development Partners.

The preparation of the Business Plan involved employees at different levels of the Authority. To obtain their inputs, IRUWASA Management distributed questionnaires to staff and conducted sectional and departmental meetings. The draft Business Plan was deliberated upon by IRUWASA Management on 14th November 2025 and discussed by the Workers Council on 12th December 2025. The IRUWASA Board of Directors reviewed and provided comments on the draft Business Plan during its meeting held on 19th February 2026. The draft Business Plan was thereafter presented to stakeholders for their ideas and opinions through a meeting conducted on 3rd March 2026 before its submission to EWURA. EWURA reviewed the draft Business Plan and provided comments on 10th July 2026. After incorporating EWURA's comments and recommendations, the revised Business Plan shall be resubmitted to the IRUWASA Board of Directors for final approval.

During the implementation of the previous Business Plan, a lot has changed. After thorough discussion concerning the ongoing changes which interferes the implementation of this plan, Management decided to revise the Business Plan to accommodate the current situation.

The following are the driving factors for revising this Business Plan;

i. Extended service areas which necessitate the new plans covering these new areas

ii. Differences in tariff charges in the new expanded areas (Kilolo and Ilula) and the IRUWASA headquarters.

iii. Delays in the deployment of the Rehabilitation of Water Supply and Sanitation project, which is being financed by the Exim Bank of Korea.

iv. Changes in Government ICT requirements whereby most of the software is being provided and hosted by eGA, necessitating the change and or abandoning most of the ICT legacy systems to the shared Government Information System.

v. Changes on Water Supply and Sanitation Authorities (WSSAs) structure and Scheme of Service, which gave rise to the Authority's budget.

vi. New Business Plan Guideline Edition of 2025, which came up with several changes whereby WSSAs had to comply, including preparation of a five-year business plan instead of three years, and most importantly, to accommodate a chapter for environment and climate Resilience.

3.0 DESCRIPTION OF THE OPERATING ENVIRONMENT OF THE WSSA

3.1 Establishment

The Water Supply and Sanitation Act of 2019 provides the legal institutional framework for the management and provision of water supply and sanitation services. The Water Supply and Sanitation Act makes the Boards of Directors the sole mandated authorities to obtain the licenses for the provision of water and sanitation services in their areas of jurisdiction. Furthermore, the Act aims at addressing the weaknesses and challenges that face the water industry.

Iringa Urban Water Supply and Sanitation Authority (IRUWASA), being one of the water supply and sanitation authorities, is an autonomous legal entity established through GN. No 61 of 13th February 1998, read together with Section 5 of the Water Works Act No.8 of 1997, and as repealed and replaced by the Water Supply and Sanitation Act No.12 of 2009 and Act No. 5 of 2019. The law entrusts IRUWASA to supply potable water and provide sanitation services to the residents of Iringa Municipality and its peri-urban areas, as well as the small towns of Ilula and Kilolo, at a reasonable tariff and quality in accordance with the service standards and guidelines provided by the Ministry of Water (MoW) and the Energy and Water Utilities Regulatory Authority (EWURA).

IRUWASA started its operation as a category 'C' Authority in 1998. It was promoted to category 'B' in August 2003 and to category 'A' in May 2007, and later to category AA. By being in category "AA", IRUWASA aims at becoming the Authority that covers its costs of operation and maintenance, and part of the investment cost. The road map to this end is envisaged through this Business Plan, which will be implemented for a period of five financial years starting from the year 2026/2027 to 2030/31.

3.2 Leadership and Management

IRUWASA is governed by a Board of Directors, which makes policies and, overall, takes the role of oversight on the Authority's operational activities. The Board comprises ten members who represent different groups of water users and stakeholders. The day-to-day management is run by the Managing Director, who is assisted by three Directorates, namely: Water Supply and Sanitation

Management; Customer Services; and Human Resource and Administration. The Managing Director is also supported by seven Units, namely: Finance and Accounting; Procurement Management; Internal Audit; Legal Services; Information and Communication Technology; Communication and Public Relations; and Planning, Monitoring, and Evaluation, together with Zonal Managers responsible for the operational service areas.

Generally, IRUWASA's key personnel have all the necessary qualifications as per organizations' Scheme of Service. Most of the top management members have achieved postgraduate education level (***Brief profiles of Board and Management are presented in Table 3.1***

Table 3.1: Profiles of Board and Management				
Profiles of the ***Board***				
Table 3.1: Profiles of Board and Management **S/N**	**Name**	**Title**	**Qualification**	**Experience (years)**
1	Mrs. Monica Ngenzi Mbega	Chairperson	Accountant: Master of Business Administration, Advanced Diploma in Accountancy, National Accountancy Diploma, National Bookkeeping Certificate, Certified Public Accountant (CPA).	41
2	Mr. Elisha Edson Msengi	Member	Bachelor of Counselling Psychology, Advanced Diploma in Accountancy	20
3	Rev. Prof. Pius Mgeni	Vice Chairman	PhD in Public Health - Community Health Promotion, Education and Global Climate Change, Master of Science in Water Resources	26

Table 3.1: Profiles of Board and Management				
			Engineering, Bachelor of Science in Environmental Engineering. Certified Researcher, EIA/Audit	
4	Mrs. Zawadi Gaitan Mgongolwa	Member	Teacher: Teacher Training Certificate Grade 3A	42
5	Hon. Thadeus John Tenga	Member	Professional Driver: Certificate in Transportation	20
6	Mrs. Doris Ntuli Kalasa	Member	Master's Degree in Good Governance and Development, bachelor's degree in political science and public administration	22
7	Mr. Joash E. Nyitambe	Member	Master of Science in Information Technology and Management, Professional Master's Degree in Geoinformatics with specialization in Development and Maintenance of Geographic Information	31

Table 3.1: Profiles of Board and Management				
			Systems from ITC, Advanced Technical Diploma in Information Technology, and Advanced Diploma in Land Surveying.	
8	Adv. Moses Ambindwile	Member	Master's degree in international and African Human Rights Law, Postgraduate Diploma in Legal Practice, Bachelor's Degree in Law	15
Profiles of Management				
1	Eng. David Pallangyo	Managing Director/Secretary of the Board	Engineer: Master of Science Degree in Municipal Water and Infrastructure, specialization in water Supply engineering, Bachelor of Science in Civil Engineering, registered professional engineer.	23
2	Amina Mwinyi Ismail	Director of Human Resources and Administration Management	Master's Degree in Business Administration (Human Resource Management), PHR Examination,	19

Table 3.1: Profiles of Board and Management				
			Bachelor of Arts in Political Science and Public Administration.	
3	Eng. Fabian Richard Maganga	Director of Water Supply and Sanitation Management	Master's of Water Resources Management, Bachelor of Science in Environmental Engineering, Registered by the Engineers' Registration Board of Tanzania (ERB) as a Professional Engineer.	22
4	Jessica Asheri Mwalyoyo	Director of Customer Service	Master's Degree in Business Administration (Marketing), Postgraduate Diploma in Business Administration (Marketing), and Advanced Diploma in Business Administration.	18
5	CPA. Mark Lasco Kitaly	Head of Finance and Accounting Unit	Master's Degree in Business Administration (MBA Finance), Degree of Bachelor of Commerce (Accounting), CPA(T), ACCA (UK)	21

Table 3.1: Profiles of Board and Management				
6	Philbert Rugemeleza Mbatina	Head of Procurement Management Unit	Master's degree in business administration (Corporate Management), A.C.P.S.P Certificate (Procurement and Supplies Professional), Advanced Diploma in Material Management.	21
7	Restituta Stephen Sakila	Head of Communication and Public Relations Unit	Master's degree in business administration (Marketing), Bachelor of Arts in Political Science and Public Administration	18
8	Adv. Edwin Christantus Hyera	Head of Legal Service Unit	Master of Laws in Information and Communication Technology, Post Graduate Diploma in Legal Practice, Degree of Bachelor of Laws	13
9	CPA. Steven Alberto Mwasaka	Chief Internal Auditor	Master's Degree in Business Administration (MBA Accounting and Auditing), Degree of Bachelor of Business Administration,	20

Table 3.1: Profiles of Board and Management				
			Diploma in Education, ACPA (T)	
10	Yahya Ally Kamba	Head of Information and Communication Unit	Post Graduate Diploma in ICT Policy and Regulations, Advanced Diploma in Information Technology	20

3.*3* Description of Water Supply and Sanitation Facilities of IRUWASA

Iringa Municipality is located 500km southwest of Dar es Salaam, and is the headquarters of Iringa Region. The current population of the Municipality, Kilolo and Ilula Townships is estimated at 278,616 (2022 Census Projections Rate) inhabitants, growing at 2.4% rate per year, which makes the baseline population as at June 2025 to stand at 368,974. The significant part of the service area lies between 1,500m and 2000m above mean sea level. The mean annual temperature is 19°C, and the average annual rainfall is 700mm.

3.3.1 Water Supply Services

3.3.1.1 Water Sources and Treatment

(a) IRUWASA has a total of 10 water production sources used for the provision of water supply to its residents, with the service areas as follows: Iringa Municipality is supplied with water from three major water sources with a total capacity of 24,660m^3/day. These sources include Little Ruaha River (85%), Kitwiru Springs (12%), and Nyamuhanga and Mawelewele Boreholes (3%).

(b) Kilolo zone relies on four (4) water sources, which are Ikunduvi, Mwosongela, Kiswengele, and Kwastason, with a production capacity of 2,075m^3 per day.

(c) Ilula Zone has three water sources, which are Mgombezi, Ilomba, and Idemle, with a total capacity of producing 6,300m3/day.

A summary of all water sources within the service area, indicating the location, permitted abstraction, and production capacity of each source, is presented in Table 3.2.

Table 3.2: Water Sources, Locations, and Production Capacities

Zone / Location	Water Source	Source Type	Permitted Abstraction (m^3/day)	Production Capacity (m^3/day)	Current Production-Demand (m^3/day)
Iringa Municipality	Little Ruaha River (Ndiuka intake)	River	28,963	21,000	20,834
Iringa Municipality	Kitwiru Springs	Spring	3,000	3000	2,739
Iringa Municipality	Nyamuhanga and Mawelewele Boreholes	Boreholes	660 (330 each)	660	95
	Sub-total - Iringa Municipality			**24,660**	**23,668**
Kilolo Township	Ikunduvi, Mwosongela, Kiswengele, and Kwastason sources	Springs / streams	-	2,075 (combined)	608
Ilula Township	Mgombezi, Ilomba, and Idemle sources	Springs / streams	-	6,300 (combined)	2,401
	Total - All sources			**33,035**	**26,677**

Note: Production capacities for the Iringa Municipality sources are derived from their respective shares (85%, 12%, and 3%) of the zonal production capacity of 24,660m^3/day. Capacities for Kilolo and Ilula zone sources are recorded in aggregate. Permitted abstraction volumes are as per the Water Use Permits issued on 20th August 2025.

IRUWASA holds and pays the fee for the Water Use Permits of the Little Ruaha River (28,963 m3/day), Kitwiru spring (3,000m^3/day), Nyamhanga and Mawelewele borehole (330m^3/day each). This is as per the Water Use Permit issued on 20th August 2025.

IRUWASA has a conventional water treatment plant for raw water from the Little Ruaha River. The plant comprises the units as follows: intake structure; pre-sedimentation units (sand trap); flocculation units; sedimentation units; rapid sand filters and disinfection system; clear water reservoir; pumping stations, water transmission mains, and water storage tanks with a total capacity of 10,355m^3. The treatment process for water abstracted from the Kitwiru spring is by disinfection only.

3.3.1.2 Transmission Mains and Distribution Systems

The water supply system comprises 41.37km of transmission mains and 1,673.77km reticulations as compared to the previous Business Plan in

2023/2024 - 2025/2026, where the water distribution network was 1,103.5km. The reticulation is supplied from forty-four (44) water tanks.

3.3.1.3 Water Reservoir and Tanks Infrastructure

The Authority has one Clear Water Reservoir (CWR) at the Ndiuka water treatment plant and 44 water storage tanks. The CWR has a capacity of 2,500m^3, and the tank's total capacity is 10,355m^3. Details for each tank are in Table 3.3. The storage tanks at Kising'a, Nduli, Kitasengwa, and Ulonge were acquired from Iringa District Council and Iringa Municipal Council after expanding water supply services to the respective areas. The three tanks located at Ugwachanya, Hoho hill and Tosamaganga Secondary were constructed through the WARIDI program.

Table 3.3: Water Storage Tank Details

S/No.	Tank Name	Location	Volume (m^3)	Material	Operational Status
1.	Tank A	Mkwawa University College of Education	1,089	Reinforced concrete	Operational
2.	Tank B	Wilolesi	592	Reinforced concrete	Operational
3.	Tank C	Wilolesi Redrock	592	Reinforced concrete	Operational
4.	Tank D	Lugalo	592	Reinforced concrete	Operational
5.	Tank H	Don Bosco	37	Reinforced concrete	Operational
6.	Tank E	Mtwivila	592	Reinforced concrete	Operational
7.	Tank F	Mkimbizi (TRM)	37	Reinforced concrete	Operational
8.	Tank G	Gangilonga	1,089	Reinforced concrete	Operational
9.	Tank I	Chawe/Ipogolo	352	Reinforced concrete	Operational
10.	Tank J	Kibwabwa/Ipogolo	1,089	Reinforced concrete	Operational
11.	Gangilonga Tank	Gangilonga	550	Reinforced concrete (old tank)	Operational
12.	Kitwiru Tank	Kitwiru	340	Reinforced concrete blocks	Operational
13.	Mgongo	Mgongo	150	Reinforced concrete	Operational

S/No.	Tank Name	Location	Volume (m^3)	Material	Operational Status
	Tank			blocks	
14.	Nduli Tank	Nduli	90	Reinforced concrete	Operational
15	Kising'a - Shule	Kising'a	150	Reinforced concrete blocks	Operational
16.	Kising'a - Uwanjani	Kising'a	45	Reinforced concrete blocks	Operational
17.	Isakalilo Junction	Njia Panda ya Tosa	45	Blocks	Operational
18	Kitasengwa	Kitasengwa	44	Reinforced concrete blocks	Operational
19	Mtwivila Sump	Mtwivila	100	blocks	Operational
20	Mtwivila Hill	Mtwivila	300	Reinforced	Operational
21	Ugwachanya	Ugwachanya	200	blocks	Operational
22	Hoho Hill	Hoho	200	blocks	Operational
23	Tosamaganga Secondary	Tosamaganga	200	blocks	Operational
24	Mawelewele Samp	Mawelewele	150	Concrete blocks	Operational
25	Mseke Samp	Mseke	100	Concrete blocks	Operational
26	Mgera	Mgera	50	Concrete blocks	Operational
27	Cagrielo	Cagrielo	20	Plastic	Operational
28	Ilula (6 Tanks)	Ilula	880	Concrete blocks	Operational
29	Kilolo (11) tanks	Kilolo	680	Concrete blocks, plastic, and wood.	Operational
	Total		**10,355**		

Note: The storage tanks at Ilula (6 tanks) and Kilolo (11 tanks) are presented in aggregate; individual tank details for these zones and the storage facilities serving the Isimani Tarafani project area (29 villages) are maintained in the Authority's Fixed Assets Register and are summarized in Appendix M.

3.3.1.4 Water Quality Monitoring

IRUWASA conducts periodic water quality monitoring at both source and distribution points to ensure that potable water supplied to customers meets the standards specified by the Tanzania Bureau of Standards (TZS 789), in compliance with the Water Quality Monitoring Guidelines issued by EWURA. Samples are tested for physical parameters (turbidity, pH, conductivity), chemical parameters (residual chlorine, nitrate, fluoride, manganese, iron), and bacteriological parameters (E-coli). Based on the FY 2024/2025 Annual MAJIS performance report, compliance levels achieved were: E-coli 100%, residual chlorine 98.9%, pH 100%, and turbidity 92.9%. IRUWASA has an approved Water and Wastewater Quality Monitoring Programme, which sets the sampling frequency, testing protocols, and corrective actions to be taken where results fall outside the required standards. During the Business Plan period, IRUWASA will continue to strengthen its water quality monitoring capacity, including calibration and maintenance of laboratory equipment, timely reverification of water meters, and training of laboratory staff, with a target of maintaining E-coli and pH compliance at 100% and progressively improving turbidity and residual chlorine compliance towards 100% by June 2031.

3.3.2 Sanitation Services

3.3.2.1 Sewerage System

The sewerage system in Iringa Municipality, Ilula and Kilolo Townships comprises lateral sewers and transmission (trunk) main as well as a treatment facility by means of Waste Stabilization Ponds (WSP).

The trunk main comprises pipes of DN 300, while the size of the lateral sewer, which comprises uPVC pipes, ranges from DN 100 to DN 200. Currently, only the central business district (CBD) area is comprehensively covered by reticulation sewer networks serving less than 10% of the total population. The total length of the reticulation sewer network, including trunk main, is 83.47km as compared to 75.71km during the previous planning period in 2023/2024.

On the other hand, the IRUWASA treatment comprises wastewater stabilization ponds (WSPs). The WSPs are large, shallow basins in which raw sewage is treated entirely by natural processes involving both algae and bacteria. The

facility has three units, namely: two anaerobic ponds in parallel; one facultative pond in series, and two maturation ponds in series. The effluent from the maturation pond is discharged into two compartments of constructed wetlands for further treatment. The constructed wetlands are artificial wastewater treatment systems consisting of shallow ponds or channels in which aquatic plants have been planted. The treatment of the wastewater in the shallow ponds relies on natural microbial, biological, physical, and chemical processes. This treatment facility is so far underperforming (effluent does not meet the required National and International Standards) due to excessive load, and immediate measures are underway to address this challenge.

3.3.2.2 Removal of Wastewater by Cesspit Emptier Trucks

IRUWASA owns two cesspit emptier trucks with 9m^3 capacity each and one small truck with 3$m^{3,}$ which collect domestic wastewater from septic tanks and pit latrines and subsequently transport the same to the sludge ponds for further biological treatment process in the Wastewater Stabilization Ponds (WSPs).

3.3.2.3 Wastewater Quality Monitoring

Wastewater quality monitoring is normally carried out several times a year. The parameters monitored are: Physical Analysis; Ph, Conductivity, COD, Chemical Analysis, Ammonia, Total Dissolved Solids (TDS), Bacteriological Analysis, E-coli, and BOD. Generally, the results from tests conducted do not meet the required effluent standards. To meet the required effluent standards, IRUWASA expanded the treatment plant by constructing two new maturation ponds. The project was completed in December, 2019. Additionally, IRUWASA is planning to construct two (2) new wastewater stabilization ponds at the Kigonzile area in Nduli Ward and the Mgera area with a capacity to treat 14,500m^3/day of wastewater. Under this program, two sludge ponds will be constructed, one at Kilolo and one at Ilula.

3.4. Demographics and Service Area

3.4.1 Water Supply Coverage

The daily water demand is estimated at 22,621m^3. The situation of water supply to the beneficiaries is satisfactory, and the average service is 24 hours per day. This Service covers 97% of the Iringa Municipality, while an overall coverage of

all IRUWASA service areas, which include the small town of Ilula and Kilolo, as well as peri-urban areas, stands at 94%, serving a population of 368,974 people. This figure is derived by applying IRUWASA's annual population growth rate to the 2022 National Population and Housing Census baseline and updating it through the FY2024/2025 service-area performance data reported to EWURA (MajIS).

The unserved areas within the service area cover peri-urban areas only, which include: part of Msisina, Mgongo, Nduli, Igumbilo; Itamba; Kitasengwa; Kigonzile; Ugele; Mkoga, and part of Tagamenda, Mseke, Kalenga, Kiwere, Kising'a, Luhota, Kihorogota, Ilula, Irole, Kilolo, part of Kitwiru, Isakalilo, and part of Mtwivila and Mkimbizi.

The underserved population gets water services from shallow wells and some from temporary rivers. But during the dry season, they are forced to walk a long distance looking for other water sources, including water from IRUWASA served to customers.

3.4.2 Sanitation Coverage

The current sewerage system is mainly available in the central business area of Iringa Municipality. The system has a total length of 83.47km and 100% runs by gravity. The sewerage services cover 7.3% of the total 368,974 inhabitants, and the total number of connections (by Dec. 2025) stands at 2,622 households, including institutions such as higher learning institutions. The estimated total population served by the existing sewerage system stands at 25,828. The capacity of the existing WSP is to treat 2,500,000L/day of wastewater. Overall sanitation coverage, which includes households served by improved onsite sanitation facilities (septic tanks and emptiable latrines), stands at 78.5% of the service-area population, while coverage by the piped sewerage system is 7.3%; the two indicators are therefore complementary and not contradictory.

3.5 Service for the Poor and People with Disabilities

IRUWASA provides free water service of 8 buckets per family per day to poor households. The number of poor households identified (as at June, 2025) was 12

after some had graduated or passed away. This free water service is equivalent to approximately 2m³ per day (about 0.006% of the current daily water production of 33,035m³) and is metered and accounted for in the billing system; its contribution to Non-Revenue Water is therefore negligible. Beneficiary households are identified through means-tested assessments conducted in collaboration with Community Development Officers and Ward Executive Officers, and the register of beneficiaries is reviewed annually. IRUWASA supports people with disabilities in Iringa by providing them with water services in collaboration with NGOs and other stakeholders. Likewise, IRUWASA continues identifying people from the society who are in need of this service by collaborating with the Community and Ward executive workers.

3.6 IRUWASA Main stakeholders, customer care, and communication

To achieve its overall objectives, IRUWASA has been collaborating with different stakeholders, including: customers; Ministry of Water (MoW); EWURA; Regional and District Commissioners' Offices; Iringa Municipal Council; Rufiji Basin Water Board; WAMI; Suppliers; contractors; GiZ; KfW; EU, Exim Bank of Korea, and other Development Partners. IRUWASA has been communicating with its stakeholders through meetings, letters, public addresses by use of loudspeakers, local/national radios, workshops, seminars, and different social media platforms.

To meet stakeholders' expectations, IRUWASA has a dedicated customer service section, which deals with handling customer queries and care, and a unit that deals with public relations. The two are responsible for strengthening communication and good customer relations through: public meetings; public announcements; letters; social media; radios; as well as workshops and seminars.

3.7 Major Contracts and Agreements

The implementation and achievement of this Business Plan have taken into consideration all contractual agreements that might have an impact on the planned activities. These include: -

Contract Title	Name Of Supplier/ Service Provider	Type of Contract	Contract Value (TZS)
Supply of Water Chemicals	M/s PROCELL (SYSTEMS) LTD	Goods	461,880,000
Supply Of Postpaid Domestic Water Meters	M/s FMK GEN MERCHANT	Goods	439,410,000
Supply of Water Pipes	M/S PLASCO LTD	Goods	683,875,723.29
Supply of Fittings for Water Pipes	M/S YUMUZA ENTERPRISES AND HARDWARE	Goods	573,244,337.48
Water Network Extensions, New Water House Customer Connections Reconnections and Rehabilitation Works at Gangilonga Zone	M/S INTERCECON LTD	Works	143,700,000
Water Network Extensions, New Water House Customer Connections Reconnections and Rehabilitation Works at Mlandege Zone	M/S INTERCECON LTD	Works	126,700,000
Water Network Extensions, New Water House Customer Connections Reconnections and Rehabilitation Works at Kilolo and Ilula Zones	M/S HUMBYA LTD	Works	93,350,600
Water Network Extensions, New Water House Customer Connections Reconnections and Rehabilitation Works at Ruaha Zone	M/S HUMBYA LTD	Works	44,000 006
Provision of Security Guard Services for Office Premises	M/S SECURITY GUARD LTD	Non-Consultancy Service	76,800,000

Contract Title	Name Of Supplier/ Service Provider	Type of Contract	Contract Value (TZS)
Supply of Computer Supplies and Accessories	M/S ERIBA GEN ENTERPRISES	Goods	37,870,000.95
Supply of Office Stationeries and Consumables	M/S SISA SOLUTION	Goods	43,704,910.80
Construction of Pipeline for Mwiluti Sub-village Water Supply Project and Replacement of worn-out Pipelines at Ilula	M/S INTERCECON LTD	Works	374,098,000
Extension of Water Supply Service at TRM JUU	M/S INTERCECON LTD	Works	114,643,200
Sewer Works in Iringa Municipality	M/S INTERCECON LTD	Works	20,090,000
Korean Engineering Consultant Cooperation (KECC) JV	T164/2023-2024/C/01	Consultancy	14,262,960,000
Improvement of Water Supply Services at Mtwivila and Mkimbizi areas	M/S HUMBYA LTD	Works	398,019,000
TOTAL			**17,069,954,317.00**

- Performance agreement between IRUWASA and the Treasury's Registrar's Office. With cost of TZS 100 million
- Contract agreement for procurement, installation, and integration testing and application of the *Prism Vending System for universal prepaid STS-compliant* water meters. With cost of TZS 13 million
- Also, IRUWASA has a partnership with Hope Servicing Systems as a prepaid water meter stakeholder who has been supplying prepaid water meters since 2015. With cost of Tsh 1.8 billion

3.8 Changes in Business

During the last planning period (2023/2024-2025/2026), the Authority experienced changes in the following areas: -

i. Extension of service area to serve the Isimani Tarafani Project, which comprises 29 Villages;
ii. The President's directives for Water Authorities to install prepaid water meters to reduce customer complaints, which are bill-related.
iii. Change in Organization Structure, Scheme of Service, and salary structure as authorized by the President of the United Republic of Tanzania.
iv. A Tariff Suspension Order issued by the Energy and Water Utilities Regulatory Authority (EWURA) through a letter with Ref. No.FB.265/434/01/VOL.I/21 dated 29 June, 2020, to use the tariff which was approved for the financial year 2020/2021 with a weighted average of TZS. 2300/m^3. Therefore, the current tariff in use is a weighted average of TZS. 2100/m^3, which has been in use since the financial year 2019/2020.
v. A second Tariff Suspension Order issued in 2023 after IRUWASA submitted the second tariff application to EWURA.

4.0 IRUWASA'S VISION AND MISSION

4.1 Vision

"To be the best water supply and sanitation authority in Tanzania and East Africa in the provision of modern, quality, and sustainable services".

4.2 Mission

"To provide adequate and safe water and sanitation services to the IRUWASA service area at affordable and cost-reflective prices to enhance their health and quality of life."

4.4 IRUWASA Core Values

To fulfill its vision and mission statements, IRUWASA adheres to the following core values:

i. **Reliability:** IRUWASA aims to offer and perform the promised services accurately and all the time.
ii. **Accountability:** Willingness to help customers and provide prompt services, and take responsibility for any unintended poor performance.
iii. **Competence:** Ensuring that staff have the required skills and knowledge to deliver water supply and sanitation services;
iv. **Security**: Ensuring customers' freedom from danger, risk, or doubt concerning the services of IRUWASA;
v. **Sustainability**: To ensure that financial, economic, operational, and environmental sustainability is guaranteed.
vi. **Creativity and innovation:** Involving the use of skills and imagination to offer mandated services, and
vii. **Integrity:** Being honest and having strong moral principles in the delivery of mandated services.

For IRUWASA to sustainably provide potable water supply and sanitation services to the entire service area, seven (07) objectives were developed.

5.0 PREVIOUS, CURRENT, AND EXPECTED FUTURE PERFORMANCE OF THE IRUWASA

5.1 Previous and current quality of service levels and the performance targets

Several interventions were applied to make sure that all set objectives and strategies are implemented as planned and agreed, as shown in **Appendix B: Previous, Current, and Future Targets**. During the previous planning period (2023/2024- 2025/2026), IRUWASA's objectives and targets were achieved by 90%, while underachieved targets were only 10% of the planned targets. Most of the pending activities will be implemented during the next planning period (2026/27-2030/31) and a few in the remaining period of the financial year 2025/26.

During the planning period (2023/2024- 2025/2026), IRUWASA was implementing activities as per the Business Plan. Since the financial year 2019/2020, IRUWASA has been using the same tariffs (weighted average of TZS. 2,100/m^3) for six (6) consecutive years due to the Tariff Suspension Order issued by EWURA in early 2020.

The previous tariff, which was approved and later suspended, was meant to facilitate the plans and investments set in the corresponding Business Plan, which aimed at improving water supply service delivery, including newly expanded service areas (Kilolo and Ilula) in Iringa. After the Tariff Suspension Order, IRUWASA failed to fully implement the planned investment due to limited financial resources.

5.2 Brief descriptions of the ongoing operational activities and projects

5.2.1. Performance Indicators Related to Water Supply and Sewerage Services

The Business Plan (2026/2027-2030/2031) will guide the Authority towards achieving the set standards and targets for the purpose of ensuring that all Iringa Municipal, Ilula & Kilolo Townships and 29 Villages of Isimani Kilolo project customers receive good services at a reasonable price. IRUWASA takes the obligation of making sure that the whole population is continuously supplied with adequate water that meets standards set by the Tanzania Bureau of Standards (TBS), the World Health Organization (WHO), and the Ministry of Water.

Furthermore, wastewater will be treated to meet the Tanzania Effluent Standards. Additionally, the sludge treatment and disposal shall be environmentally friendly.

5.2.2 Brief descriptions of the ongoing operational activities and projects

Additionally, IRUWASA will ensure rehabilitation of water and sewerage infrastructure and protection of user interest by conducting social and environmental impact assessment on its operations. The plan is to maintain water quality to achieve TBS and WHO standards as per the IRUWASA vision.

Many precautions have been taken by IRUWASA for sustaining reliable services to its customers, as elaborated in this Business Plan, IRUWASA's Risk Management Policy, and IRUWASA's Strategic Plan.

5.3 Standards and Future Performance Targets to be Achieved by the Authority

The achievement of set standards and targets will mainly depend on IRUWASA's future financial capability to finance several earmarked investments, including:

i. Expansion of water distribution system by 539.4km (including Ilula and Kilolo, and 159.4km through government grant);
ii. Expansion of sewerage system by 158km by the year 2031;
iii. Connect 27,600 new water customers by the year 2031
iv. Connect 461 new sewer customers by June 2031;
v. Procurement of 3 standby (spare) pumps for transmission lines B, G, and J;
vi. Procurement of working tools (cars, machines, equipment);
vii. Procurement of water meters (prepaid 4,800 per year and postpaid 4,800 per year); and
viii. Installation of Variable Frequency Drive for energy efficiency.

The existing and planned Performance Indicators related to Water Supply and Sanitation Service Levels are detailed in quality-of-service targets and performance indicators as provided in **Appendix B: Previous, Current, and Future Targets**.

The total proposed Business Plan (2026/2027 - 2030/2031) budget stands at TZS. 330.43 billion. The source of funds for the planned investment will be IRUWASA's own sources (25.5%) and Government and other stakeholders' grants and loans (74.5%)

5.4 Future quality of service and performance targets

5.4.1 Overall Quality of Service

IRUWASA has been providing good services to its customers based on the standards and quality of services set in the Memorandum of Understanding between it and the Ministry of Water. The overall service standards are being monitored by EWURA. IRUWASA is responsible to the Ministry of Water in case of failure to achieve the agreed performance levels. The existing and planned service levels are detailed in **Appendix B: Previous, Current, and Future Targets**.

5.4.2 Guaranteed Service Standards

IRUWASA promised to provide service to its customers according to quality standards. The Authority had an obligation to fulfill the promise. Failures to meet the set standards and service levels could attract compensation based on the loss incurred. Payment should be a one-time credit on the customer's bill. The existing and planned guaranteed service standard and service levels are provided in **Appendix B: Previous, Current, and Future Targets**.

6.0 BUSINESS FORECAST

6.1 Business Analysis

i. Service to Customers with Low Income

Water is a basic need and so a basic human right. To ensure that every person has access to water supply and sanitation services, IRUWASA will continue to help low-income customers to get connected to the water supply and sewerage system through a loan facility. This will be achieved because during the planning period, IRUWASA, in collaboration with the Iringa Development of Youth, Disabled and Children Care (IDYDC), will sustain the established loan facility scheme targeting low-income customers. The purpose of this facility is to enable people with low income and those who can't afford to get a lump sum amount to pay for a new water connection, but can afford to pay for at least 5-8 buckets per day to get water supply connections through a soft loan scheme.

Additionally, IRUWASA will continue to give new connection loans and free water and sanitation services to low-income customers in support of pro-poor interventions.

ii. Efforts to Increase Customer Base

Since its inception, IRUWASA has been cooperating and partnering with different organizations in order to support its role of improving service and increasing its customer base. Furthermore, the Business Plan (July 2026- June 2031) has prioritized extension of water and sewerage networks by 539.4km (where 159.4km will be financed through a government grant) and 158km respectively in order to increase the customer base. Investment in the water and sewerage network will go hand in hand with offering discounts on new service connection charges. The target is to attain 79,628 and 3,050 water and sewerage customers, respectively, by June 2031 from the current 52,046 water connections and 2,589 sewer connections.

iii. Financial Stability and Prepaid Water Meters

IRUWASA signed another MoU with Hope Servicing Systems for supplying prepaid water meters to IRUWASA to support IRUWASA's debt management and collection strategy. Installation of prepaid water meters has helped IRUWASA to decrease customers' outstanding debts, including those of Government Institutions. Furthermore,

IRUWASA has fully embarked on the utilization of the Government Electronic Payment (GePG) System in enhancing its revenue collection.

Nevertheless, IRUWASA will fully utilize the revenue collection management software to support human efforts in debt collection.

To stabilize IRUWASA's financial liquidity, IRUWASA will continue implementing the Revenue Collection Strategy and installation of more prepaid water meters in order to maintain the collection efficiency at 98% by June 2031.

iv. Measures to Deal with Other Competitors

Reliability, affordability, and professional delivery of mandated services are the only ways to outdo potential competitors. IRUWASA has set sound strategies to make sure that all its customers receive enough, reliable, and affordable water and sanitation services. This has been guaranteed through several investment interventions, which will enable the objective of providing reliable and affordable mandated services to be achieved. These interventions include: an increase of water production to 63,035m^3/day; water and sewer network extension **by 539.4km and 158km** (Iringa Municipality, Ilula and Kilolo Townships and the surrounding areas), and enhancing staff customer care and professionalism in service delivery.

v. Key Personnel

All key positions are filled with people with the right knowledge and skills. IRUWASA has planned to continue recruiting new staff in line with work requirements and the level of technological advancements.

6.1.1 Internal Environment

The assessment of internal factors aimed at systematically answering the question of how IRUWASA is internally positioned to meet the customers' current and future needs and expectations. The Internal environmental scan involves an organization looking inwards to assess its own strengths and weaknesses in the light of the above objectives. The issues observed in the internal environmental scan were wrapped up and used for developing solutions as described in the analysis of the mentioned factors below. The areas assessed included: Protection of users' interest; operator's financial

and economic sustainability, and environmental sustainability, as illustrated below. (See **Appendix C: IRUWASA Assessment)**

i Protection of User Interests

Service accessibility during the last planning period was generally good. However, there is room for improvement, which is to take place during the coming planning period. In the coming planning period, IRUWASA expects to: increase water production from 33,035 m3/day to 63,035 m3/day; extend the water distribution network by 539.4km, and the sewerage network by 158km in Iringa Municipality and surrounding areas, Kilolo and Ilula Townships, together with 29 villages at the Isimani Kilolo project. The aim is to make sure that customers have reliable access to services. Furthermore, IRUWASA is guaranteeing the attainment of acceptable service levels.

ii Financial and Economic Sustainability

The priority is to make sure that all sources of revenue are well managed and the resources available are used to add value to the Authority's operations. Consequently, several interventions will be applied in order to enhance efficiency and productivity. Such interventions will include: active revenue collection with the support of utilization of prepaid and smart metering technology; reduction of NRW; use of cost-effective options; and ensuring enough and reliable water supply.

Furthermore, regular rehabilitation will guarantee IRUWASA's infrastructure sustainability for reliable service delivery.

IRUWASA staffing level is satisfactory compared to the number of water supply and sewerage connections available. Future human resource requisitions will be filled as per the planned establishment.

iii Environmental Sustainability

Environmental sustainability is pivotal to the sustainability of IRUWASA's operations. Interventions planned are those that will ensure water sources and the environment are protected by ensuring that: human encroachment on water sources is discouraged;

planting water-friendly trees; establishment of environmental clubs, and wastewater transportation, sludge disposal, and effluent discharge are environmentally friendly. To achieve this, environmental laws will be enforced, and two additional maturation ponds will be constructed to improve effluent quality.

6.1.2 External Environmental (PESTEL)

External factors influence an organization's choice of direction and action and ultimately, its organizational structure and internal processes. The external factors are detailed hereunder and further categorized into three interrelated subcategories, as shown in **Appendix D: Analysis of External Environment - PESTEL analysis.**

i. Political and Legal Factors

Political interference can compromise IRUWASA's welfare for the purpose of winning political affiliations. Politics can influence the change of water policy, change of leadership, availability of investment funds, tariff setting, and equitable distribution of water and sanitation services.

Legal framework can influence change of service area, change of institution, or Government structure, and the Water Act operational rules and regulations.

ii. Economic Factors

Macro and micro economic fundamentals such as inflation, household income, and taxation can influence IRUWASA's operations by affecting customers' ability and willingness to pay water bills. More importantly, these economic dynamics can affect IRUWASA's ability to finance operations.

iii. Social Factors

Social setting can impact service delivery by influencing the level of willingness to pay bills and cultivating bad behavior, such as illegal water consumption.

iv. Technological Factors

Embracing technology in IRUWASA's operations would increase efficiency and productivity. Therefore, IRUWASA will reap from technological advancements in meter

reading and bills production; revenue collection; as well as water treatment and distribution.

v. Environmental Factors

Environmental factors affect IRUWASA's ability to provide reliable services. Key issues include protection of water sources from pollution and encroachment, degradation of catchment areas, and compliance with water and wastewater quality standards. Climate variability may also reduce water availability and impact infrastructure performance, making environmental conservation essential for sustainable service delivery.

6.1.3 Analysis of Alternative Service Providers

IRUWASA is facing very little competition in the water industry. The competitive challenge is remotely felt from water bottling companies, individual borehole operators, and private drilling companies. However, IRUWASA has a comparative advantage in the provision of water and sanitation services due to: the huge investments in water and sanitation infrastructure; assured Government support; enjoyment of economies of scale brought about by the huge customer base, and availability of professionals manning the Authority's operations.

This Business Plan will further guide interventions aiming at ensuring that IRUWASA maintains supremacy in the overall share of the water and sanitation industry.

6.1.4 SWOC Analysis

Analysis of available strengths, weaknesses, opportunities, and challenges facing IRUWASA will help IRUWASA in gaining its own understanding of how it is positioned to exploit available opportunities and transform challenges into opportunities.

The assessment is addressed in terms of its internal environment with respect to internal capabilities, physical resources, financial resources, human resources, and intangible resources.

The stipulated strengths, weaknesses, opportunities, and challenges are summarized in the **Appendix. E: SWOC Analysis.**

(a) Critical Issues

In view of the foregoing SWOC analysis, several critical issues to be considered in the business plan were identified as follows:

i. How can IRUWASA reduce High NRW?
ii. How can IRUWASA invest in increasing water production, considering industrialization, the economy, and population growth?
iii. How can IRUWASA Invest for extension of water supply, considering the high-water demand, especially in the peri-urban areas of the service area?
iv. How can IRUWASA improve sewerage and sanitation coverage while such investments need big capital?
v. How can IRUWASA improve financial sustainability while customers are reluctant to pay, and
vi. How can IRUWASA deal with the dilapidated and unreplaced water supply network in some areas?
vii. How will environmental integrity and climate change resilience be sustained?
viii. How will the demand for water in peri-urban areas and the neighboring population be addressed?
ix. How will gender equity be promoted?
x. How will technology application in IRUWASA's daily undertakings be enhanced?
xi. How will educational/awareness programs for customers be strengthened?
xii. How will behavior in corruption-related matters be changed?

6.2 Business Strategy

In the coming five years (2026-2031), water demand is expected to increase as a result of the expansion of Iringa Municipality boundaries and service area to Ilula and Kilolo Townships, growth of water demand by productive industries, increasing students' enrollment in higher learning institutions, and growth of tourism in the southern circuit which is currently being enhanced by REGROW Programs. In order to meet this increasing water demand and consequential increased demand for sanitation services, water and sanitation services marketing and public relations are necessary.

Public relations is a strategic communication process that builds on mutually beneficial relationships between organizations and the community. To effectively implement this, IRUWASA has set several interventions, which will: strengthen the customer relations, such as meetings with its stakeholders; house to house visit; notifications through mobile phones; and the use of different local radios.

6.2.1 Water Demand Projection

On average, the majority share of IRUWASA customers are domestic water users, followed by institutions, commercial, kiosk, and industrial water users. The distribution of shares in water consumption is proportional to the Authority's revenue. Most of IRUWASA's revenue is generated from domestic water users, followed by Institutions and other customer categories.

Currently, IRUWASA meets customers' water demand. The plan is in place to ensure that future customer water demand is being fully met, especially for industrial and peri-urban customers. Through this Business Plan, IRUWASA has planned to explore some new water sources and increase production capacity by improving the treatment plant so as to achieve the 63,035 m^3 per day.

IRUWASA customers comprise five categories of beneficiaries as follows: -

i. Domestic 95.6% ;
ii. Institutions 1.9%;
iii. Commercial 1.1% ;
iv. Kiosk 1.2%.
v. Industrial 0.2%,

The water demand analysis has been computed based on key assumptions as follows:

i. The population growth rate is 2.4%.
ii. Domestic water users are grouped into high, medium, and low income.
iii. The NRW will be reduced from 22.46% (2026/2027) to 18% (2030/2031).
iv. Production losses will be 5%.
v. Institution water consumption will be 11%.
vi. Commercial water consumption will be 3.3%, and
vii. Industrial water consumption will be 0.9%.

viii. Domestic water consumption 82.3%

ix. Kiosk Water consumption 2.5%

Detailed analysis and assumptions on the water demand per customer categories are shown in **Appendix F: Water Demand Projections.** This analysis of customer distribution shows that the market highly depends on domestic and institutional customers.

Up to 30th June 2025, IRUWASA had a total number of 52,046 and 2,589 registered water and sewer customers, respectively. So far, 100% of all IRUWASA customers are metered. The target is to increase water and sewer customers to 79,628 and 3,050, respectively, by June 2031. For Water Demand Projection (m^3/year), refer to **Appendix F: Water Demand Projections**.

6.2.2 Sewage and Faecal Sludge Generation and Projection

Faecal sludge and wastewater generation are expected to increase as urban development progresses, and more customers are connected to the sewerage system. The projections reflect growth in residential and commercial customers, expansion of improved sanitation facilities, and emerging institutions and industries requiring wastewater services. To address these needs, IRUWASA plans to strengthen faecal sludge management through rehabilitation of existing networks and enhancement of sludge collection, transportation, and treatment capacity.

IRUWASA will expand the sewerage network by 158 km by June 2031. This investment aims to increase sewerage coverage from 7.3% to 24% by June 2031, supported through IRUWASA's own resources and the Ministry of Water financing. Detailed service coverage projections are provided in **Appendix G: Sewage and Faecal Sludge Generation & Projections**.

6.2.3 Service Coverage Projection

To bridge the existing gap between the current population directly served and the existing total population (for water and sewerage), IRUWASA will expand its water supply network by 539.4km and 158km of sewerage network in order to cover new customers. The target is to achieve 97% of water supply coverage and 24% of

sewerage coverage from the current 94% and 7.3%, respectively, by June 2031; all investments include IRUWASA's own sources and the Ministry of Water's financial sources. For details of water and sewerage service, coverage projections refer to **Appendix H: Water Service Coverage Projections and Appendix I: Sanitation Service Coverage Projections,** respectively.

6.2.4 Stakeholders' Relations

In order to effectively and efficiently provide water supply and sanitation services, IRUWASA recognizes the importance of strengthening relationships with all key stakeholders. These stakeholders include customers, the community, and other public and private institutions that play a critical role in supporting service delivery. The following subsections highlight IRUWASA's current practices and future strategies for enhancing these relationships.

i. Customer Relations

IRUWASA has notable good customer relations. As a result, IRUWASA has been receiving reports concerning leakage, infrastructure vandalism, illegal connections, meter problems, and other water service-related problems. To effectively facilitate this, there are toll-free phone numbers that are used by customers to report any problems relating to IRUWASA services.

To properly deal with customer complaints, IRUWASA has established a Call Center unit specifically dealing with receiving, making follow-ups, and giving feedback to customers on the reported complaints. Additionally, IRUWASA has set several interventions that will strengthen the customer communication and relations through: meetings with its stakeholders; conducting house-to-house visits; giving notifications through mobile phones and, through the use of different local radios.

ii. IRUWASA and Community Relationship

IRUWASA's Management has been involving the community in planning and other service-related activities. To enhance this good relationship, IRUWASA has been educating the community on the different services offered. This is done through community meetings that are being conducted on a monthly basis in order to share

experience with the community on how to improve the services. Furthermore, communication with the public is done through: radio announcements; interviews, presentations; advertisements through internal and external notice boards and newspapers; exhibitions and public addresses. Additionally, IRUWASA has been offering financial and material support to the community as a part of its corporate social responsibility.

iii. Inter-Institutional Relations

IRUWASA continues to build and strengthen its relations with other Government and private institutions within its service areas. Collaboration with these institutions is essential, as activities or decisions made by different stakeholders can directly affect water supply and sanitation service provision.

To ensure coordinated and effective service delivery, IRUWASA engages relevant institutions throughout all phases of project implementation. The Authority also establishes formal collaboration mechanisms, such as Memoranda of Understanding (MoUs) or structured engagement frameworks with institutions like Local Government Authorities (LGAs), TANROADS, RUFIJI BASIN, and TARURA, where applicable. These collaborations enhance collective responsibility and improve service delivery efficiency.

7.0 CLIMATE RESILIENCE ANALYSIS

A climate resilience analysis is a process of assessing the ability of a system, community, or business to cope with the impacts of climate change and to prepare for future disruptions. Climate change affects rainfall patterns, which have implications for the availability of water, placing additional pressure on the infrastructure and systems used to treat and supply water to consumers. In its planning, IRUWASA has taken into consideration the effects of climate change on daily operations. IRUWASA, in collaboration with Rufiji Basin Water Board, the community, and other key stakeholders, shall oversee and protect water sources.

In this Business Plan, IRUWASA has conducted a Climate resilience analysis to assess and address the potential impacts of climate change on water supply systems during periods of drought, floods, storm and water scarcity. This section presents the vulnerability assessment of the water utility infrastructure, recommends mitigation measures, links the vulnerability assessment with the key strategic areas, and lastly presents key performance indicators that IRUWASA shall aim to achieve.

7.1 Vulnerability Assessment

Vulnerability is the degree to which a system is susceptible to or unable to cope with the adverse effects of climate change, including climate variability and extremes. A vulnerability assessment (VA) is the process of identifying, quantifying, and prioritizing the weaknesses and vulnerabilities within a system. It involved evaluating the exposure, sensitivity, and adaptive capacity of a water supply system to climate-related hazards such as droughts, floods, and storms from the water intake to the customer point. For water utilities dealing with climate change impacts, the VA involves the examination of existing above- and below-ground pipelines, identification of areas of vulnerability, noting the likely climate impacts on the entirety of the system as a whole or in specified areas, and identification and prioritization of key projects necessary to upgrade the system or to mitigate or adapt to the climate change impacts. Vulnerability Analysis (VA) has been conducted in a manner that includes the following: -

a) Description of the current status of climate (rainfall, temperature)

Iringa Municipality is the administrative capital of the Iringa Region. The name of "iringa" comes from the Hehe tribe word “lilinga”, meaning fort. The Municipality lies along Latitude 7 ° South of the Equator and Longitude 34 ° East of the Greenwich Meridian. The area covers an area of more than 300 square kilometers. Iringa region has a temperate highland climate, making it one of the coldest parts of Tanzania, with cooler temperatures and distinct seasons. The average annual temperature is around 26.9 °C for the maximum and 14.9 °C for the minimum. The main rainy season in Iringa runs from **December to April**, with the heaviest rainfall typically in **March**. A secondary, shorter rainy season, called *vuli*, occurs from **November to mid-January**. The dry season is from **May to October**, with the coolest and least rainy months being **June to August**.

b) Identification of Historical Operational Disruptions

IRUWASA, as a Water Authority, depends on rainwater as the main source of products and services offered to its customers. Climate change has been causing a significant impact, which directly affects the IRUWASA service provision to its customers. During the year 2018, IRUWASA experienced significant drought, and heavy rainfalls in 2020 resulted in infrastructure damage at the Ndiuka intake pumps due to silting and the washing away of pipelines in some areas. Both events resulted in water shortages.

IRUWASA had to incur additional costs to address the situation, including the construction of two new alternative intakes at the Ndiuka treatment plant, where the water intake depth dropped following the prolonged drought. The Authority also repaired all pipe anchor blocks that were washed away by heavy rainfall and flooding. **The historical operational disruptions are presented in Appendix J.**

c) **Assessment of Climate Change Risks and Mitigation Measures**

In response to these challenges, IRUWASA has initiated several strategic measures aimed at enhancing service reliability and resilience against climate-related impacts as follows: -

i. Investment in advanced water treatment technologies and community involvement in climate change sustainability strategies to withstand variations in water quality and availability, especially following heavy rainfall.
ii. The authority conducts initial assessments of existing infrastructure to identify vulnerable points and prioritize upgrades, particularly in high-risk areas prone to flooding, storm and drought.
iii. Community engagement programs and capacity building are being launched to educate staff and residents in climate-resilient water management interventions, including water conservation practices that capitalize on rainwater harvesting, household hygienic water storage system and reduced wastage. These initiatives are critical as they aim not only to alleviate immediate issues but also to foster a culture of sustainability among users.
iv. Install prepaid water meters so as to achieve water demand management by avoiding poor water consumption and increase water value for money since they will be paying for it before consuming.
v. Collaborate with regional and international environmental organizations to develop early warning systems for droughts and rainfall events. This initiative seeks to provide timely information that can help both the authority and the communities in planning and resource management more effectively to mitigate the risks associated with climatic shifts.
vi. Work with Rufiji Basin, higher learning institutions, environmental stakeholders, and communities to implement nature-based solutions such as riverbank stabilization with vegetation, wetland restoration to enhance groundwater recharge (supplementary water source), and urban green infrastructure to boost ecosystem resilience to floods and droughts.
vii. Work with higher learning institutions, environmental stakeholders, and communities to implement community-based research on climate-resilient water management interventions to enhance water quality and quantity in this climate era.

Overall, these proactive measures demonstrate IRUWASA's commitment to ensuring uninterrupted water services while addressing the increasing uncertainties brought about by climate change.

d) **Evaluate Adaptation Options**

The Drought occurred in 2018, its impact prolonged for three years, whereby IRUWASA had to act by applying remedial measures, which were estimated to cost TZS. 2,000,000,000. The action involved the construction of two alternative water sources and pipe laying works, which helped to restore water services to customers during the dry season.

The heavy rainfall experienced in 2020 caused IRUWASA to incur a loss whereby some pipes were washed away, resulting in a call for rehabilitation and replacements estimated at TZS. 700,000,000. ***This has been detailed in Appendix J.***

Climate resilience analysis is important to IRUWASA planning because, in case of occurrence might result in the following:

i. Impacting water resources: Changes in precipitation patterns, temperature, and evaporation rates are altering water availability and quality.
ii. Water supply systems vulnerability: dilapidated infrastructure, inadequate design, and poor management make water supply systems vulnerable to climate-related shocks.
iii. Resilience is key to sustainability: Building resilience into water supply systems ensures they can withstand and recover from climate-related disruptions.

During climate resilience analysis, IRUWASA involved the following: -

i. Climate data analysis: Analyzing historical climate data and future climate projections to understand potential climate-related risks.

ii. Vulnerability assessment: Identifying areas of vulnerability in the water supply system, such as infrastructure, water sources, and communities.
iii. Risk assessment: Assessing the likelihood and potential impacts of climate-related hazards on the water supply system.
iv. Adaptation planning: Developing strategies to enhance the resilience of the water supply system, such as infrastructure upgrades, water conservation measures, water demand management, and emergency response plans.

By integrating climate resilience analysis into water supply planning, water utilities and policymakers can:

i. Reduce climate-related risks: Identify and address vulnerabilities to minimize the impacts of climate change.
ii. Ensure reliable and sustainable water supply: Develop climate-resilient water supply systems that meet the needs of communities.
iii. Protect public health and the environment: Ensure that water supply systems are designed and managed to protect public health and the environment.

During the climate change resilience and vulnerability assessment, the following steps were followed: -

i. Identify climate-related hazards/threats: Determine the potential. climate-related hazards that the water supply system may face.
ii. Assess the exposure or the probability of occurring: Evaluate the likelihood and potential impact of each hazard on the water supply system.
iii. Assess the Consequences should the threat occur or the sensitivity:
Determine the degree to which the water supply system is affected by each hazard.
iv. Assess the adaptation improvement and capacity in terms of
Resources: Evaluate the ability of the water supply system to adapt to each hazard occurred.
v. Prioritize vulnerabilities: Identify the most critical vulnerabilities and

Prioritize them for action.

The steps, budget, and adaptation strategies for Vulnerability Assessment are presented in Appendix K.

7.2 Linking Vulnerability Assessment with Key Strategic Issues

Vulnerability assessment provides the ability to determine vulnerable areas, assess potential impacts, and enhance resilience by developing strategies to reduce negative effects and adapt to expected climate change. The identified areas from the vulnerability assessment that rated a medium to high risk level were incorporated into the key strategic issues and are part of the issues that the IRUWASA will address for mitigation. A Vulnerability Assessment (VA) can inform and address Key Strategic Issues in water supply planning by:-

i. Identifying critical areas with vulnerabilities: Highlighting areas of weakness in the water supply system that need attention and helping IRUWASA to set plans for adaptation or to avoidance.
ii. Prioritizing the type of investments: Informing resource allocation to address
high-priority vulnerabilities.
iii. Developing adaptation strategies: Supporting the development of climate
resilience strategies, emergency preparedness, and response plans.
iv. Supporting decision-making: Providing stakeholders with data-driven
insights to inform decision-making.

A Vulnerability Assessment can address Key Strategic Issues such as:-

i. **Low water supply coverage**: Identifying vulnerabilities that impact water supply reliability from the water intake to the customer point.
ii. **Climate change impacts**: Assessing the potential impacts of climate change on the water supply system.
iii. **Inefficient operations (**such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and

relations)**:** Evaluating the resilience of water supply infrastructure to climate-related hazards.

iv. **Non-adherence to water quality standards:** Plan for multi-situation water quality treatment to cope during flood, drought, and storm.

v. **High Non-Revenue Water:** identify areas that might cause several pipe bursts and cause high NRW including dilapidated water infrastructure: Identifying aging infrastructure that has exceeded its design life often requires more frequent and costly maintenance.

vi. Insufficient water production: Identify additional potential and reliable water sources to increase overall water production.

vii. Low sanitation coverage: Extend the sewage network to reach more customers, ensuring they have access to proper sanitation services. Low coverage often leads to unsafe disposal of human waste, including open defecation or poorly constructed latrines placed near water sources.

viii. Low revenue collection: Purchase sufficient prepaid water meters that will help in customer revenue collection

Also, this has been included in the activities planned in the Water Safety Plan and the Incident Management Plans.

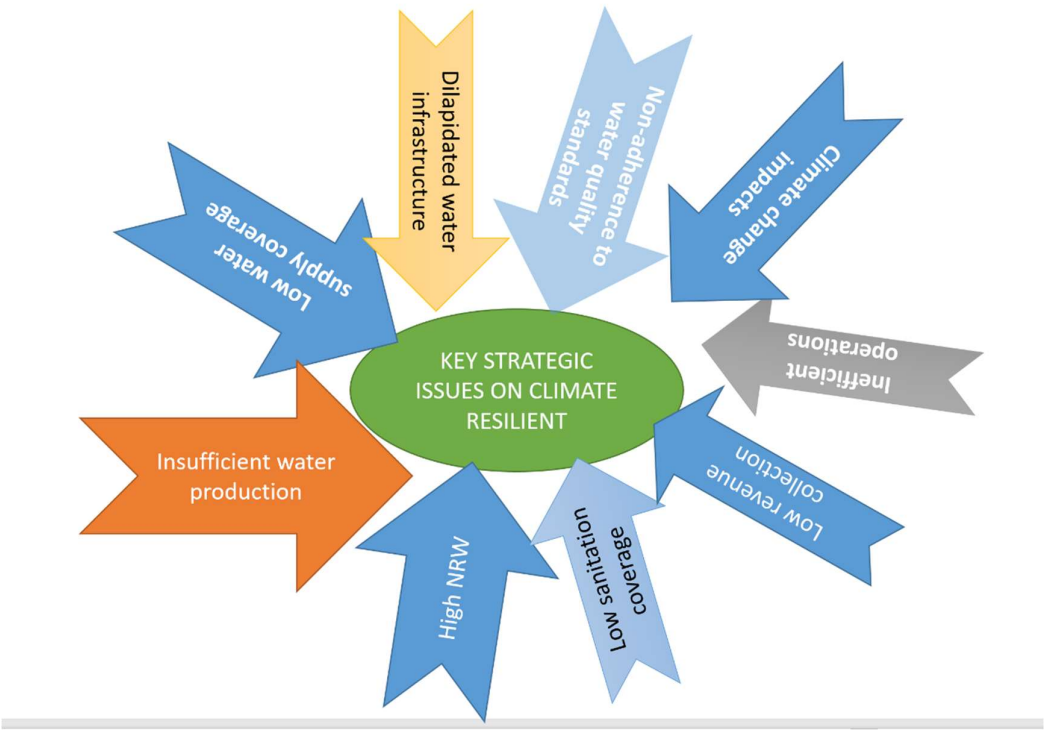


Figure 7.1: Strategic Issues on Climate Resilience

7.3 Climate Resilient KPIs

In mitigating climate change, IRUWASA will implement climate-related actions that include operational efficiency and climate resilience/climate-proofing of water supply and sanitation infrastructures. To minimize the effects or cope with climate-related incidents, **IRUWASA has included the KPIs as indicated in Appendix L.**

8.0 ASSET MANAGEMENT PLAN

IRUWASA's assets comprise water and sanitation infrastructure and other assets. The assets are divided into two components, which are: physical/ visible, and buried assets. These assets include: pipes; valves; tanks; pumps; borehole treatment facilities; buildings; motor vehicles; motor cycles, and many more.

The assets may lose their value over time. If that happens, it becomes difficult to deliver promised services to customers.

In order to manage that, IRUWASA has established the Asset Management Plan, which will assist management in making better decisions on managing assets.

For IRUWASA to properly manage its assets, it must answer the following questions: -

a) Current State of the System's Existing Assets

IRUWASA's existing assets are moderately in good condition since the major rehabilitation and replacement of infrastructure was conducted in 2012. Apart from the major rehabilitation and time elapsed (14 years since the major rehabilitation), assets have been deteriorating year after year. Through this Business Plan, IRUWASA has set plans and funds for maintenance, rehabilitation, or replacement of the assets depending on their conditions. Source of funds will be our own source, while some of the funds will be from the MoW through Exim Bank of Korea. Major arrangements for the project takeover are underway. Major project construction works are expected to take place in the third quarter of the financial year 2030/2031.

These works will mainly take place in new expanded areas, while the old served areas also still need major service improvements. This calls for tariff review to cover the investment needed in those areas.

b) Required Sustained Service Level

The required sustained level of service for IRUWASA's customers depends highly on the condition of the assets. If assets such as tanks, transmission and distribution pipes, pumps, and many more are in good condition, the

required level of service will be sustained to all customers. Therefore, good asset condition means good customer service. Hence, the Authority's sustainability.

c) Assets Critical for Sustainable Performance

Among IRUWASA's existing assets, some of them are very critical for service assurance. The critical assets include: water intake at Ndiuka and Kitwiru, pumping stations; water treatment plant at Ndiuka; pipelines; wastewater treatment ponds; sewerage laterals, supplier's checklist for critical items necessary for service delivery, i.e., prepaid water meters, new connections, and repair and maintenance materials, IRUWASA accounting and billing computer systems. IRUWASA management has put a plan to enhance assets critical for service sustainability by making sure standby pumps, alternative intakes and their associated infrastructures, pipe replacements, and systems backups are available.

d) The Best Long-Term Financing Strategy

The best long term financing strategy to be applied by IRUWASA is a blend of own-source and external financing, whereby 25.5% of the total Business Plan budget will originate from water and sanitation services revenue (own sources), while 74.5% will be contributed by the Government and other stakeholders through grants and loans, consistent with the funding structure presented in the Executive Summary.

1.1 Summarised Asset Register

The IRUWASA Assets Register has three categories of assets. Category one is water supply assets, which include assets for production and distribution activities. Category two is Sewerage assets, and category three is miscellaneous assets. The latter includes: land & buildings; furniture; vehicles and motorcycles; computers and accessories; intangible assets; electrical and office equipment; workshop equipment and tools, and sewerage maintenance equipment. All IRUWASA's assets and their value are summarized in **Appendix *M: Summarized Asset Register and Value of Assets.***

1.1.1 Asset and Value of Assets

The water supply assets extend from the source of water intake, at the Little Ruaha River, to the point at individual customer property boundaries. It includes: intake structures and screens; a conventional water treatment plant; water pumps and other peripherals; water transmission mains; primary, secondary, and tertiary water distribution systems; water storage tanks; valves; fire hydrants; public stands and water meters.

IRUWASA has a map which shows the water supply and sewerage systems. All IRUWASA customer connections have fixed locations through XY coordinates in the GIS system. Currently, 80.7% of IRUWASA customers are mapped; the survey is still underway to improve the existing coordinates to cover all customers.



Figure 8.1: Water Treatment Plant and Main Water Pumping Station at Ndiuka

IRUWASA has a sewerage system asset that extends from customer property boundaries to the wastewater treatment plant located at the Don Bosco area. The System covers lateral and secondary sewer lines, trunk main, inspection chambers, manholes, inlet screening and grit chamber, wastewater stabilization ponds, sludge ponds, and constructed wetlands. IRUWASA also owns two cesspit emptier trucks, which are used to serve the customers who are not connected to the sewerage system. The plan is to procure two (02) additional cesspit emptier trucks, which will be used for Kilolo and Ilula.

Considering customers' complaints at Mkwawa area, IRUWASA is planning to overhaul the overloaded sewerage pipeline about 5km by 2030/2031. **(See the Asset Inventory and System Map in Section 1.1.3).**

1.1.2 Assets Details

1.1.2.1 Water Sources and Treatment

There are three major water sources for Iringa Municipality. These sources are surface water (Little Ruaha River), spring (Kitwiru), and borehole (Nyamhanga).

The raw water produced from the Little Ruaha River is treated through a conventional water treatment plant (WTP) at Ndiuka station. The plant comprises the following units: intake structure; pre-sedimentation unit (sand trap); flocculation unit, sedimentation unit; rapid sand filters, and disinfection unit. The clear water from the WTP is reserved in a 2,500m^3 clear water reservoir before being transmitted by means of pumping to the water storage tanks and later being distributed to supply areas. The treatment process for water abstracted from the Kitwiru spring and the Nyamhanga borehole is by disinfection only.

In this plan, the Authority will implement the project embodying the use of the Mtitu River, whereby the treatment plant will be constructed at Kilolo, and a 45km transmission main will be constructed to convey water to a new 20,000m^3 capacity tank to be constructed in Iringa Municipality (Mafifi area). This plan aims at supplementing water production from the existing sources to cover demand for the next 20 years.



Figure 8.2: Expansion of Water Supply Infrastructure to Kitwiru Area

1.1.2.2 Water Transportation Mains and Distribution Lines

The water supply system comprises 41.37km of transmission mains and 1,673.77km of distribution lines. The reticulation is supplied from 44 storage tanks.

The percentages of pipe materials and sizes in the water transportation mains and distribution lines are presented in Figures 8.3 & 6.4.

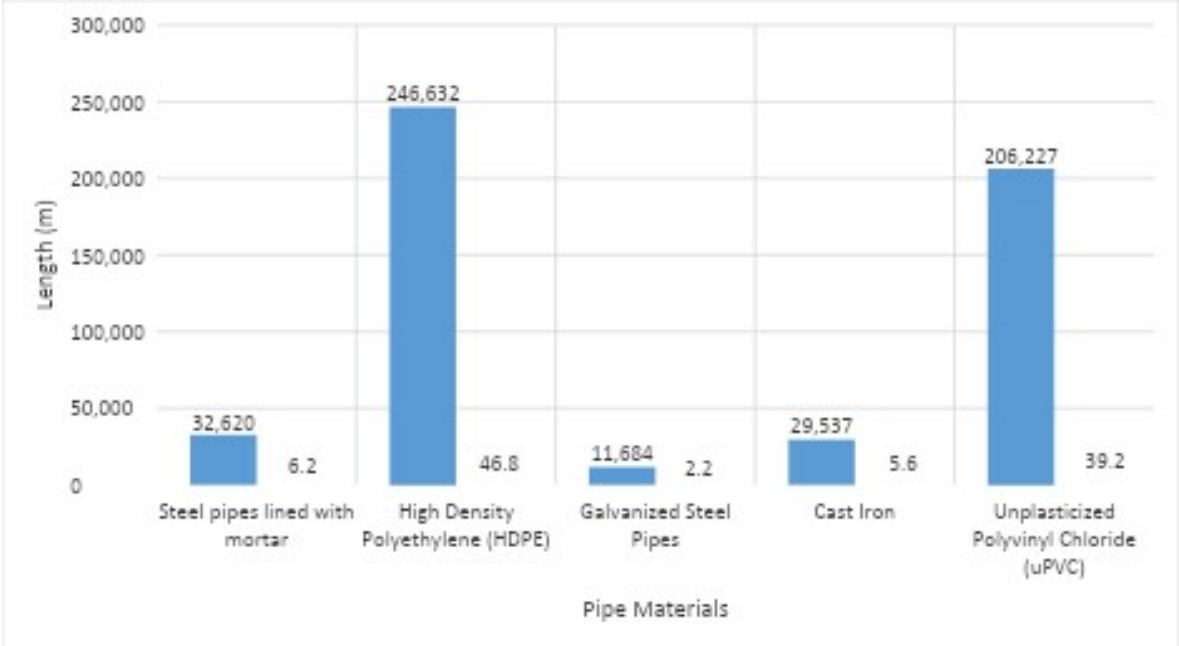


Figure 8.3: Length and Percentage of Pipe Materials

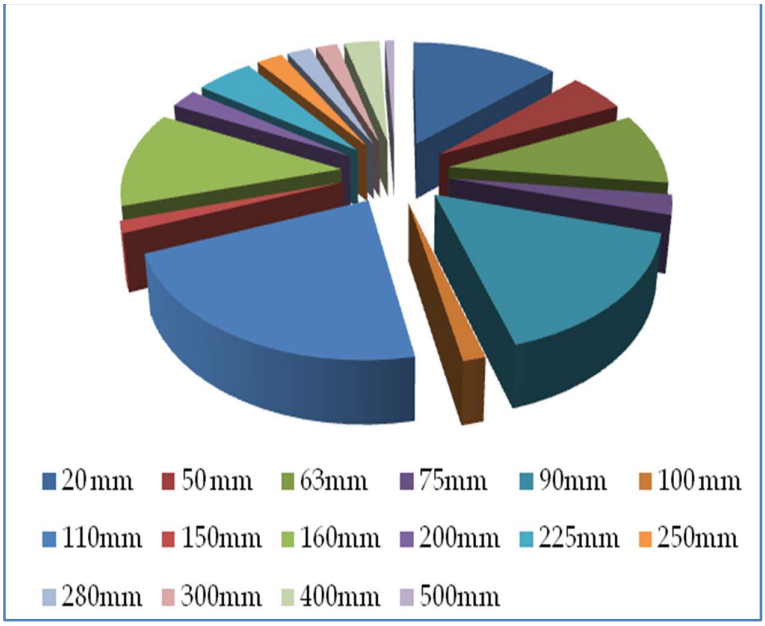


Figure 8.4: Pipe Sizes Distribution

1.1.2.3 Sewerage System

The sewerage system with a total length of 83.47km in Iringa Municipality is in moderately good condition. It only covers the central business district area (CBD), equivalent to 7.3% of the Iringa service area total population, which is Iringa Municipality, peri-urban areas, Ilula, and Kilolo Townships. The main trunk sewer of the network (DN 300 Asbestos Cement) was constructed in the year 2000, over 25 years ago, which calls for major rehabilitation since there have been several sewerage system blockages. The lateral sewers comprise different sizes of uPVC pipes varying from DN 100 to DN 200. The main trunk of DN 300 is the sewer outfall, which joins the manholes to the wastewater treatment plant. The sewerage coverage has been dropping from 18% in 2019 and 7.3% recorded in 2025 due to service area expansion, which has been keeping on increasing, i.e., Ilula and Kilolo, later peri-urban areas of Kalenga and Kising'a. This is the cause of sewerage coverage to 7.3% of the Total Population, 368,974 in the service area.

IRUWASA has wastewater stabilization ponds (WSPs). WSPs are large, shallow basins in which raw sewage is treated entirely by natural processes involving both algae and bacteria (microorganisms). The plant has three units, namely: two anaerobic ponds in parallel, one facultative pond in series, and two maturation ponds in series. Thereafter, the effluent from the maturation

pond is discharged to the two compartments of the constructed wetlands for further treatment. The constructed wetlands are artificial wastewater treatment systems, consisting of shallow ponds or channels which have been planted with aquatic plants, and which rely upon natural microbial, biological, physical, and chemical processes to treat wastewater.

The utility also has two cesspit emptier trucks, which collect sewage from households and institutions that are not connected to the sewer network, and discharge at sludge ponds connected in series with the anaerobic ponds.

Table 8.1: Sewer Classes and Diameter

Sewer Class	Diameter (mm)
Lateral sewers	100
Secondary sewers	150-200
Trunk sewers	300

The Summarized Asset Register and Value of Assets are found in **Appendix M.**

1.1.2.4 Replacement Costs and Asset Values

The funds for replacement have been set aside in each year for the five years (2026/2027 to 2030/2031) from own sources and those to be originated from the Project financing. The replacement cost is mainly for the replacement of the treatment plant Sewer ponds, and the related infrastructures.

1.1.3 Asset Inventory and System Map

IRUWASA has a map that shows the location of all water supply infrastructures. It also helps to easily describe and understand the system of water supply without visiting the same. Currently, the whole water supply system has been captured in GIS.

IRUWASA Asset Register contains the following: -

i. Name and location;
ii. Historical cost/value or re-valued amount;
iii. Useful life span and estimated remaining useful life;
iv. Replacement costs;
v. Annual depreciation;
vi. Accumulated depreciation;
vii. Book value;
viii. Functional purpose;
ix. Size and or capacity;

x. Construction materials;
xi. Construction/installation date, and
xii. Manufacturer.

1.1.4 Assessment and Conditions of Each Asset

The assets of IRUWASA are categorized in conditions that illustrate the status of each asset as follows:

i. Very Good Condition: These are assets in very good condition, which do not need any repairs.
ii. Good Condition: Normally, they need minor repairs that do not exceed 5% of asset value;
iii. Satisfactory/fair: these are the ones that require major repairs, which range between 10-20%.
iv. Poor conditions: These are assets which require substantial renewal or upgrade between 30%-60%; and
v. Very poor condition: These are assets that cannot be serviceable and need more than 60% of replacement.

In this Business Plan, IRUWASA has set aside funds for normal repair and maintenance, minor and major repair, renewal, and replacement. All IRUWASA assets have been assessed, and their condition is well known, as shown **in Appendix M: Summarized Asset Register and Value of Assets.**

i. **Estimating Useful Life Span and Remaining Useful Life**

Normally, IRUWASA controls the materials quality by setting standards for every material to be procured. There is a special team that must inspect before user directorates start to use the respective items to make sure that all supplied materials conform to the set technical specifications.

All assets' standards are established/originate from the user directorates based on the best practice or available basic or minimum standards for that particular item.

There are set standards for pipes, pumps, water meters, electronic equipment, and others, depending on Iringa's water nature and general climatic conditions.

Quality is one of the criteria in establishing the asset's useful life, which is why IRUWASA is critically committed to that. Again, experience on the asset, knowledge of the asset condition, and the nature of operation of the asset can determine the useful life of the asset.

The estimated useful life of IRUWASA's assets based on the above-mentioned factors is described in the table below:

Table 8.2 Estimated Useful Life Span and Remaining Useful Life of IRUWASA Key Assets

IRUWASA Asset	Expected useful life in years	
	Useful Life	Remaining
Ndiuka and Kitwiru Intake structures	35	28
Nyamhanga Borehole	15	14
Chlorination equipment	10	5
Storage tanks	30	23
Pumps	15	8
Buildings	50	40
Water treatment plants	40	33
Electrical systems	10	4
Transmission mains	35	28
Distribution pipes	35	20
Valves	35	28
Meters	10	3
Sewerage network	35	28
Service lines	30	20
Lab/Monitoring equipment	7	3
Office furniture/equipment	5	3
Intangible assets	5	3
Workshop equipment and tools	10	4
Computers	3	2
Vehicles, motorcycles, and bicycles	5	4
Transportation equipment /heavy-duty vehicles	8	4
Waste stabilization ponds	40	28
Constructed wetlands	10	8

ii. **Replacement Cost**

The funds for replacement have been set aside each year for the five years. It is also expected that a total of over Tsh. 193.265 billion grant from the Government through Exim Bank of Korea will be used to replace water treatment plants, sewer ponds, and old, dilapidated water and sewer systems. Assets to be replaced/ renewed are shown in ***Appendix R, Renewal and Replacement of Non-Current Assets.***

iii. Depreciation Cost

IRUWASA has been using the straight-line method for the computation of Annual Depreciation Charge as recommended by EWURA. This computation was applied during tariff calculations so that it neither creates a burden for IRUWASA nor for customers. The useful life span of IRUWASA's commonly used pipes is shown in the table below:

Table 8.3: Useful life of IRUWASA Assets

Pipe Material	Total length (m)	1-5 yrs. (m)	6-10 yrs. (m)	11-15 yrs. (m)	16-20 yrs. (m)	21-30 yrs. (m)	> 30yrs (m)
HDPE	368,712	128,080	0	0	76,000	105,723	79,909
uPVC	222,827	20,600			50,000		61,469
CI	29,537	2,000	26,000	0	0	0	1,537
GS	11,684	0	0	0	0	4000	7,684
Steel pipes lined with mortar.	32,632	0	0	0	0	29,547	3,073
Total	**665,392**	**150,680**	**26,000**	**0**	**126,000**	**139,270**	**153,672**

1.2 Assessment of Risks and Consequences

Early in the preparation of this plan, IRUWASA Management was fully involved in developing the objectives and goals of the Utility Assets Management Plan as described below: -

i. To meet IRUWASA's legal obligations under the Water and Sanitation Act 2019, which is to develop and maintain waterworks and sanitation works;

ii. To provide the linkage between IRUWASA's Business Plan on water supply and sanitation services, and the levels of service that are

actually delivered by IRUWASA to Iringa, Kilolo, and Ilula townships residents;

iii. To define the levels of service which residents can expect to receive from IRUWASA assets;

iv. To define performance measures and, where available, provide performance data to compare actual asset performance with targeted levels of service;

v. To provide a detailed description of all asset components comprising the utility asset and the condition of each component;

vi. To provide a financial valuation (Depreciated Replacement Value) of the complete water supply asset as well as individual components, and

vii. To identify and quantify risks that may cause failure of part of the water supply and sanitation system, and describe measures to be undertaken to prevent, minimize, or mitigate those risks.

For IRUWASA to achieve the above-mentioned objectives in its Assets Management Plan, it has assessed the assets in terms of their nature, condition, and life expectancy of each asset. This helps IRUWASA to achieve the required service level, whereby the preventive measures of the asset's failure will be taken into consideration.

Every asset has been assessed regarding its level of risk by evaluating the probable risks and how to manage, mitigate, and monitor the risks.

IRUWASA's asset level of risks has been categorized into very high, high, medium, or low conditions. Through these assets' risk levels, IRUWASA determined the level of replacement/maintenance or major rehabilitation according to the need. The assessment of risk and consequences to IRUWASA is presented in ***Appendix N: Assessment of Risk and Consequences***.

1.3 Lifecycle Management

Just like other Water Authorities, IRUWASA assets pass through different phases depending on their conditions and related costs that are necessary to make them continue to deliver the expected service level. IRUWASA's assets also have key stages in the asset life cycle that are: -

a) Asset Planning

IRUWASA has been planning which assets to own or procure in the future to serve its operation and to ensure service sustainability. In this Business Plan, there are assets which are expected/ planned to be maintained, repaired, and or rehabilitated or renewed.

b) Asset Creation or Acquisition

This will be done as the actual need and necessity to have that asset arises. The acquisition of an asset is planned to be done when the total asset failure occurs. This might be a purchase of that particular asset or the construction of the asset.

c) Asset Operations and Maintenance

During its planning period, IRUWASA will continue operating its assets, especially plants at Ndiuka Pumping Station, Kitwiru, and other booster stations. During operations, routine maintenance will be conducted on plants so that they are not subjected to failure but continue to be sustainable. Some of the maintenance is planned to be preventive by preventing the assets like plants from consuming more power or fuel, but instead creates efficiency. IRUWASA has a repair and maintenance schedule in place to ensure that this is done.

d) Assets Disposal and Rationalization

During the last financial year, an asset evaluation exercise was conducted for all IRUWASA assets. Through that exercise, depending on the asset's condition, a remark was made to determine if it can still be used or needs replacement, especially those that have totally failed or are redundant. Those assets identified for disposal, IRUWASA will seek permission from the Treasury Registrar's Office for auctioning or giving out as a donation to the public. In that way, the asset remains.

9.0 CAPACITY DEVELOPMENT ANALYSIS

Capacity development analysis is a process of assessing an organization's or personnel's capabilities to identify strengths, weaknesses, and gaps to improve their ability to achieve organizational goals.

Iringa Urban Water Supply and Sanitation Authority (IRUWASA) conducted an assessment of its capacity development requirements by reviewing its organizational structure, staffing levels, and existing skills. This assessment focused on identifying areas where the Authority can strengthen institutional and operational capacity.

Furthermore, IRUWASA will continue to promote employee welfare by mainstreaming cross-cutting issues within the organization. These include HIV/AIDS and non-communicable diseases, gender mainstreaming, corporate social responsibility, good governance, anti-corruption, investment education, public service codes of ethics, occupational health and safety, and mental health.

9.1 Review of Organization Structure

An organizational structure describes tasks and roles of the Directorates, Units, Sections, and individual employees. It also describes how an organization conducts its operations, assigns roles and responsibilities, and describes reporting relationships among employees. It serves as the backbone of an organization, providing a framework for operations that streamlines work and organizes teams toward shared goals.

IRUWASA is governed by the Board of Directors, which is appointed by the Minister responsible for Water, and its day-to-day operations are regulated by the Energy and Water Utilities Regulatory Authority (EWURA). The Board of Directors makes policies for the Authority. The Board comprises 10 members who come from different water users and stakeholders.

The day-to-day management is executed by the Managing Director, who is assisted by three Directorates, seven Units, and Zonal Managers, as follows: -

i. Directorate of Water Supply and Sanitation Management
ii. Directorate of Customers Services

iii. Directorate of Human Resource and Administration
iv. Finance and Accounting Unit
v. Procurement Management Unit
vi. Information and Communication Technology Unit
vii. Internal Audit Unit
viii. Legal Service Unit
ix. Communication and Public Relations and
x. Planning, Monitoring, and Evaluation Unit.
xi. Zonal Managers

The Zonal Managers oversee the day-to-day water supply and sanitation operations within their respective operational zones, including the Kilolo and Ilula townships and the Isimani Tarafani project area. Their roles include supervision of production and distribution operations, customer service and complaints handling, billing and revenue collection, minor maintenance, and periodic reporting to the respective Directorates at the Head Office.

In general, IRUWASA employees have all the necessary qualifications according to the Scheme of Service, and each employee has their own job description based on their position and the tasks they perform. **IRUWASA's organization structure is referred to as Appendix P.**

9.2 Staff Numbers and Skills

IRUWASA needs to ensure that they have adequate staff with the necessary skills to meet current and future requirements so that the projected levels of service and performance targets can be met. The availability of adequately skilled staff is also required for efficient operation and maintenance of the IRUWASA assets. IRUWASA has analyzed the staffing requirements for five years with the aim of achieving planned service levels, performance targets, and managing assets effectively.

IRUWASA has conducted a workforce audit to assess the number, skills, qualifications, experience, and performance of existing staff with the aim of identifying key actions to be taken to ensure adequate staffing over the five-year implementation period of the Business Plan. The audit has identified gaps in the available workforce.

The staffing requirements identified by the IRUWASA have a direct relationship with staff costs (salary and other staff benefits), which are among the major cost items for water utilities. While determining staff requirements, IRUWASA will ensure continuous improvement in the performance indicator for personnel costs, which is personnel expenditure as a percentage of collection from water and sanitation bills. IRUWASA is expected to be within the benchmark of at most 30%. In addition, IRUWASA will continuously control the number of staff by observing the staff productivity indicator, which is staff per 1000 water and sewerage connections. IRUWASA is expected to be within the benchmark of at most 5 staff per 1000 water and sewerage connections. **A summary of staffing levels is presented as shown in Table 9.1.**

Table 9.1: Summary of Staff Requirements and Efficiency

Target Level	Current Staffing Level (No)	Projected staffing levels (No)					Clarification on Changes in Staffing Levels
		Year 1	Year 2	Year 3	Year 4	Year 5	
Management	11	11	11	11	11	11	
Supervisors	15	15	15	15	15	15	
Support Staff	16	18	24	28	32	34	New hire
Other Staff	94	98	100	104	108	111	New hire
Total Number of Staff	**136**	**142**	**150**	**158**	**166**	**171**	**New hire**
Total Number of Water and Sewerage Connections	**58,319**	**63,188**	**68,061**	**72,933**	**77,806**	**82,678**	Pipe network expansion, expansion of service area, and customer sensitization
O/W Total Number of water	**55,646**	**60,440**	**65,237**	**70,034**	**74,831**	**79,628**	Pipe network expansion, expansion of

Target Level	Current Staffing Level (No)	Projected staffing levels (No)					Clarification on Changes in Staffing Levels
		Year 1	Year 2	Year 3	Year 4	Year 5	
connections							service area, and customer sensitization
O/W Total Number of Sewerage Connections	**2,673**	**2,748**	**2,824**	**2,899**	**2,975**	**3,050**	
Staff per 1,000 water and Sewerage Connection	**2.3**	**2.2**	**2.2**	**2.2**	**2.1**	**2.1**	Network expansion and customer sensitization

The above number of staff in Table 9.1 reflects all employed staff, both in core and non-core functions of the IRUWASA.

9.3 Training Needs Assessment

During the planning period, the Authority will implement the training needs as stated in the Authority's Training and Development Policy. The Authority training needs assessment has been categorized at different staff levels, i.e., at the organizational level, the nature of the task, and at the individual level. The training assessment is targeting the achievement of the Authority's strategic objectives. Areas of emphasis for training will be: leadership and management; career and professional courses; technology applications, and crosscutting issues (customer care, HIV/AIDS, and code of ethics). Through this assessment, the Authority will be able to know the global training needs at departmental/task level, organizational level, and individual needs with regard to staff performance. The aim is to know all the training needs required for the purpose of improving general performance. **The training programme is summarized as shown in Appendix Q.**

10 KEY STRATEGIC ISSUES

There are 13 key strategic issues that accrue from the corporate appraisal as explained below.

10.1 High Non-Revenue Water (NRW)

The current non-revenue water is 22.46%. In the five years of the Business Plan, IRUWASA will reduce non-revenue water to achieve 18% by June 2031. The improvement will also involve: active leak detection and repair; pipeline rehabilitation and replacement; pressure management; calibration and replacement of old and inaccurate domestic water meters; review of district metered areas; close follow-up on illegal connections; improvement of billing and revenue collection efficiency; continued enhancement of data management and GIS mapping; strengthening customer engagement; staff training and capacity building; implementation of preventive maintenance programs, and use of smart technologies.

This will be achieved through prioritizing repairs using risk-based planning, investing in infrastructure renewal, improving preventive maintenance practices, strengthening governance and institutional capacity, non-revenue water management, planning long-term sustainability like a 20 to 30-year water master plan, and community engagement to encourage reporting of leaks through a toll-free call center. Rehabilitation of water mains line 66.85km, and the number of Water Connections expected to be Rehabilitated/Replaced 900 per five years from July 2027. This strategic issue is closely linked to the high Non-Revenue Water addressed under Section 10.1: the infrastructure renewal and replacement interventions under this section directly complement the NRW reduction programme, and the two issues are therefore implemented as a coordinated set of interventions while being retained as distinct strategic issues for monitoring purposes.

10.2 Insufficient water production/sources

Water production will be increased from the current production capacity of 33,035m^3 to 63,035m^3 per day by developing new water sources at Mtitu, constructing new water treatment plants, constructing a new storage tank of

capacity 20,000m^3, upgrade the existing intake structures at Ndiuka to handle higher abstraction volumes especially during dry seasons, continuing to protect and conserve water sources, and installing new transmission pipelines from the sources.

10.3 Inefficient operations

This will be achieved through the improvement of

i. Water treatment plant by chemical dosing systems to ensure optimal treatment and to reduce wastage, to use power factors on treatment plant pump to minimize operational costs, introduction of automation, i.e., SCADA for real-time monitoring of treatment process, and implementation of strict water quality monitoring protocols at each treatment stage
ii. Transmission mains by replace old or leaking transmission mains to reduce losses, using flow meters at key points to monitor transmission performance, implementing preventive maintenance for pumps, valve and chambers
iii. Storage tanks can be rehabilitated to prevent leakage and contamination, Construction of additional storage tanks to meet peak demand and stabilize supply, regular cleaning and disinfection of tanks to maintain water quality, and improving security and fencing around storage facilities.
iv. Distribution line by establishment of district metered area, implementation of active leak detection and repair programs, replacement of aged distribution pipes to minimize burst and non-revenue water, installation and maintenance of key valves for zoning and pressure regulation.
v. Billing by ensuring 100% customer metering with accurate and functional meters, using modern billing and customer information systems to reduce errors, strengthening meter reading supervision to avoid estimated billing, integrating mobile money and online payment systems to improve collections, and conducting routine audits to detect tampering or malfunction
vi. Community relationship by involving communities in monitoring illegal connections and leakages, conducting awareness campaigns on water

conservation and bill payments, promoting transparency by sharing project updates and performance reports

vii. Customer services and relation by creating multiple customer channels (call center, WhatsApp, SMS, email, radio broadcastings', local government leaders), introducing a ticketing system to track and resolve customer complaints, reducing response time to customer issues through dedicated field teams, conduction of regular customer satisfaction surveys to identify service gaps, train staff on customer care, communication and conflict resolution and providing timely feedback to customers on reported issues.

10.4 Low water supply coverage

This will be achieved through the improvement of water supply infrastructure by increasing water networks from the current (2024/25) 1,673.77km to 2,213.2km by June 2031, replacement of about 15,000 old water meters, and expansion and refurbishment of the old water treatment plant. The expectation is to increase the water supply coverage from 94% to 97%, and maintain the population served with clean and safe water for 23.97 hours.

10.5 Low sanitation coverage

The current network length is 83.47 km. In the five years of the Business Plan, IRUWASA will extend an additional 158Km to achieve 241.47km by June 2031. The improvement will also involve the construction of VIP toilets at six water tanks. In collaboration with different partners, IRUWASA is expecting to expand the sanitation services through educating the community and facilitating them in constructing septic tanks and soak away pits.

10.6 Inappropriate on-site sanitation and faecal sludge management

Strategies for appropriate onsite sanitation and faecal sludge management will be achieved through proper planning. On-site sanitation and faecal sludge management are crucial for public health protection, environmental protection, sustainable development, climate resilience, and community acceptance.

10.7 Non-adherence to water quality standards

Adherence to water quality standards will be achieved through

i. Strengthen water quality monitoring by conducting routine sampling and laboratory testing at all critical points at water sources, treatment plants, distribution networks, and consumer endpoints. There is a strict testing schedule, i.e., daily, weekly, and monthly, depending on the parameter also uses calibrated laboratory equipment to ensure accuracy.

ii. Enhancing water treatment processes by ensuring all treatment plants operate according to standards operating procedures (SOPs) and regularly backwash and maintain filters to ensure effective removal of contaminants.

iii. Improve infrastructure for water safety by replacing the aging water pipeline, 66.8km by 2031, to reduce contamination from leaks or cross connections, maintain protected zones around water sources, and protect intake points from pollution.

iv. Strengthen laboratory and technical capacity by training laboratory technicians on updated testing methods and quality assurance, and implement quality assurance /quality control protocols in lab operations.

v. Compliance with Regulatory standards by aligning all processes with TBS and WHO water quality guidelines, submitting periodic water quality reports to EWURA on time, and also implementing corrective actions immediately when results are out of compliance.

vi. Risk management and water safety planning by developing and updating the water safety plan, identifying risk from source to tap, conducting risk assessment for contamination hotspot and preparing emergency response plans for contamination events or equipment failures.

vii. Community awareness and stakeholder engagement by educating consumers on safe storage of water at the household level, engaging communities around catchment areas to reduce pollution or illegal activities, and finally, collaborating with LGAs, health departments, and environmental authorities

viii. Implementing preventive maintenance and asset management by implementing preventive maintenance schedules for pumps, filters,

treatment units, and using asset management systems to prioritize repair and replacement.

ix. Resource mobilization for water quality improvement by make budget specifically for water quality monitoring, laboratory supplies, and Infrastructure upgrades.

x. Continuous improvement and reporting by tracking performance indicators such as chlorine residual levels, turbidity, and microbiological results.

10.8 Non-adherence to wastewater quality standards

This will be achieved through: -

i. Strengthen Wastewater Treatment Processes and construction and Upgrade wastewater treatment plants (WSPs, ponds, wetlands, digesters) from Don Bosco to Mgera to meet effluent standards and to construct a new wastewater treatment plant at the Kigonzile area in Iringa Municipality.

ii. Strengthen sewerage network integrity by preventing blockages and broken sewers to prevent overflow and infiltration of storm water.

iii. Enforcement of Industrial Pre-Treatment

iv. Capacity building and technical training

v. Effective sludge and biosolids management.

vi. In Ilula and Kilolo townships, there is no treatment plant or wastewater disposal point. To align with sanitation standards, the wastewater Sludge ponds will be constructed.

10.9 Low revenue collection

Addressed by strategizing for funding mobilization and the financial resources IRUWASA is expecting to increase its revenue base from TZS. 935 million to TZS. 1.3 billion and maintain collection efficiency by 98% by June 2031. An increase in revenue collection goes hand in hand with a reduction of NRW. According to the number of interventions set, IRUWASA plans to reduce NRW from an average of 22.4% in June 2025 to 18% by June 2031. The reduction of NRW will lead to low energy consumption, an increase in billing efficiency, availability of enough water to meet increasing water demand, and an

increase in revenue collection. The strategies for NRW reduction will include universal metering, pipe leaks control, pressure variation control, conducting leak detection and repair, regular illegal inspections, customers' reconnection, customer surveys for upgrading the billing database, and old pipe replacement.

The current billing and revenue collection efficiency will be improved by: sensitizing the public on the importance of prompt bills settlement; improving bills payment modes; increasing revenue collection staff; installation of prepaid water meters; updating billing; conducting intensive customers follow ups; applying a reasonable water tariff; professionally serving customers; introducing bonus for achieving performance agreements, and customer sensitization on full utilization of electronic payment modes.

10.10 Inadequate institutional capacity

Addressed by

i. Training and capacity building to the IRUWASA Board of Directors and Staff to ensure a good understanding of best practices applied in: the management of water and sanitation systems; IRUWASA management tools and different policies, and laws and regulations governing the water and sanitation sectors. Furthermore, training will be given on crosscutting issues influencing the achievement of IRUWASA's strategic objectives. The training will be financed by IRUWASA, the Government, Development Partners, and the employees themselves. To accomplish the above strategies, IRUWASA has both a Training and Development Policy and a Training Program in place to develop its employees.
ii. Procure different working tools to enable employees perform their duties effectively and efficiently;
iii. Increase staff salaries in compliance with the Government's minimum wage announcements and the establishment of a performance-based incentive scheme;
iv. Put in place appropriate Management Information Systems (MIS);
v. Monitoring public relations and private community partnership;
vi. Outsourcing partners for service delivery, such as debt collection, cleaning services, new connections, and security services, and

vii. Assessing and empowering partners by creating an enabling environment for partners to participate in IRUWASA operations.
viii. Employing 35 skilled personnel
ix. Invest in improving poor infrastructure.

10.11 Low HIV/AIDS Prevalence

The Employer will organize a training program for IRUWASA employees and community groups that provide services on behalf of IRUWASA. During the training, employees will be reminded how HIV is spread, how to prevent it, and why voluntary testing is important. They will be reminded about healthy lifestyle/behavior changes that can help protect them from non-communicable diseases such as diabetes, hypertension, and cancer. Staff will be encouraged not to stigmatize or discriminate against people living with HIV/AIDS or non-communicable diseases.

The main goals of this program are to reduce the spread of HIV/AIDS, lower absenteeism among employees, improve productivity, and provide support to staff living with HIV/AIDS and non-communicable diseases.

10.12 Low level of understanding about corruption among some employees

Awareness education on the impact and extent of corruption in service delivery will be provided to all employees, as well as to specific community groups that deliver services on behalf of IRUWASA.

The purpose of this program is to ensure that every employee and member of the IRUWASA community develops a clear understanding of how corruption affects service delivery, organizational integrity, and public trust. By strengthening awareness, the initiative seeks to promote the use of ICT, accountability, transparency, and ethical conduct across all levels of the Authority and its partners. **KSIs are presented as indicated in *Table 10.1*.**

Table 10.1: *List of Key Strategic Issues*

SN	***Key Strategic Issues***	**Remarks (Brief explanation on the *rationale for the selection of the KSIs***
1	High Non-Revenue Water	High NRW causes revenue loss and high-water production costs; therefore, reduction strategies are critical. IRUWASA has prepared an NRW reduction strategy as a guiding tool to implement

SN	Key Strategic Issues	Remarks (Brief explanation on the rationale for the selection of the KSIs
		this strategy which amongst other will involve maintenance Dilapidated Water Infrastructure by
		Addressing the dilapidated water infrastructure requires:
		Investing in infrastructure renewal: Replacing or upgrading aging infrastructure.
		Implementing efficient asset management: Developing and implementing effective asset management plans.
		Improving preventive maintenance practices: Regular maintenance and inspections to prevent infrastructure failures.
		Strengthening governance and institutional capacity: Improving utility management, transparency, and accountability.
2	Insufficient water production/ sources	Can be addressed by
		i. Increase production capacity from 33,035 m³/day to 63,035 m³/day through new investments
		ii. Develop new water sources at Mtitu to diversify and expand the supply.
		iii. Construct new water treatment plants to handle increased raw water volumes.
		iv. Build a new 20,000 m³ storage tank to increase treated water storage capacity.
		v. Upgrade Ndiuka intake structures to support higher abstraction, especially in dry seasons.
		vi. Strengthen protection and conservation of all water sources to ensure sustainability.
		vii. Install new transmission pipelines to efficiently convey water from sources to treatment and distribution points.
3	Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and relations)	i. This calls for infrastructure Rehabilitation,
		ii. Install chemical dosing systems to ensure optimal treatment and to reduce wastage.
		iii. Use power factors on the treatment plant pump to minimize operational costs.
		iv. establishment of district metered area (DMA),
		v. Improve meter reading modalities and or metering technology (prepaid water meter installation.

SN	Key Strategic Issues	Remarks (Brief explanation on the rationale for the selection of the KSIs
		vi. Invest in community education and or awareness creation regarding IRUWASA services.
		vii. Establish partnerships with different stakeholders for project implementation.
4	Low water supply coverage	i. Inadequate water infrastructure limits access to water supply services, especially in peri urban
		ii. Topographical constraints: Remote or hard-to-reach (elevated areas) can make it difficult to extend water supply networks.
		iii. Financial constraints and or Insufficient funding for investment are hindering the development and maintenance of water supply systems. Population growth: Rapid population growth leaves behind the capacity of existing water supply systems.
5	Low sanitation coverage	i. Infrastructure challenges: The current inadequate sewerage infrastructure limits access to proper sanitation
		ii. Insufficient funding for investment (extension) hinders the development and maintenance of sewerage systems.
		iii. Rapid Iringa urbanization and growth in urban areas limit the capacity of existing sewerage systems.
		iv. Ineffective governance (collaboration between IRUWASA and Municipality) hinders the development and management of sewerage systems.
		v. Geographical constraints: Challenging terrain makes it difficult to extend sewerage networks in some areas.
		vi. Unplanned settlements in some areas cause a lack of access to formal sewerage systems.
		vii. Limited awareness about the importance of proper sanitation and hygiene contributes to low sewerage coverage.
		viii. Boundaries expansion for the service areas calls for new investment.
		ix. Poor knowledge of proper onsite sanitation.
6	Inappropriate on-site sanitation and faecal sludge management	Proper planning for onsite sanitation and faecal sludge management is crucial for:
		i. Public health protection: Preventing the spread of diseases and protecting public health by ensuring safe containment and treatment of human waste.

SN	Key Strategic Issues	Remarks (Brief explanation on the rationale for the selection of the KSIs
		ii. Environmental protection: Preventing groundwater contamination, surface water pollution, and soil pollution by managing faecal sludge and wastewater effectively.
		iii. Sustainable development: Ensuring that sanitation services are sustainable, equitable, and meet the needs of communities.
		iv. Climate resilience: Designing sanitation systems that can withstand climate-related challenges, such as flooding and droughts.
		v. Community acceptance: Ensuring that sanitation facilities are acceptable to communities and meet their needs and expectations.
7	Non-adherence to water quality standards	i. Infrastructure challenges in Ilula and Kilolo townships. There is a lack of treatment plants; some water supplied may not consistently meet national and WHO drinking water quality standards. This poses health risks and reduces customer trust
8	Non-adherence to wastewater quality standards	i. In Ilula and Kilolo townships, there is no treatment plant or wastewater disposal point. To align with sanitation standards, the wastewater Sludge ponds will be constructed
		ii. Inadequate wastewater infrastructure, i.e., treatment ponds and or sewerage lateral lines. High cost for sewerage connection and or monthly sewerage bills reduces the customers' willingness to get sewerage connections. Insufficient funding for investment (extension) hinders the development and maintenance of sewerage systems
		iii. Rapid Iringa urbanization and growth in urban areas limit the capacity of existing sewerage systems
		iv. Ineffective governance (collaboration between IRUWASA and Municipality) hinders the development and management of sewerage systems.
		v. Geographical constraints: Challenging terrain makes it difficult to extend sewerage networks in some areas.
		vi. Unplanned settlements in some areas cause a lack of access to formal sewerage systems.
		vii. Limited awareness about the importance of proper sanitation and hygiene contributes to low sewerage coverage.

SN	Key Strategic Issues	Remarks (Brief explanation on the rationale for the selection of the KSIs
		viii. Boundary expansion for the service areas call for new investment
		ix. The current inadequate sewerage infrastructure limits access to proper sanitation.
		x. Insufficient funding for investment (extension) hinders the development and maintenance of sewerage systems
		xi. Ineffective governance (coordination gap between IRUWASA and Municipality) hinders the development and management of sewerage systems
		xii. Unplanned settlements in some areas cause a lack of access to formal sewerage systems and lead to direct stormwater being discharged into the sewerage system.
		xiii. Limited awareness about the importance of proper use of the sewerage system at the domestic level contributes to frequent blockages of the system, hence high maintenance costs.
9	Low revenue collection	Low water revenue collection can be attributed to various factors, including:
		i. Meter malfunctioning and or metering technology: Inaccurate or incomplete metering and billing systems can lead to under-revenue collection.
		ii. Non-payment culture: Consumers may not prioritize paying water bills due to a lack of enforcement or cultural attitudes.
		iii. Affordability issues: High water tariffs or bills can make it difficult for consumers to pay, particularly for low-income households.
		iv. Non-revenue water: Water losses due to leaks, illegal connections, or other forms of non-revenue water can reduce revenue collection.
		v. Inefficient collection systems: Manual or outdated collection systems can lead to delays, errors, and lost revenue.
		vi. Lack of customer engagement: Poor customer service, lack of communication, or unresponsive utilities can lead to consumer dissatisfaction and non-payment.
		vii. Governance and institutional issues: Weak governance, corruption, or inadequate institutional capacity can hinder revenue collection.
		Addressing low water revenue collection

SN	Key Strategic Issues	Remarks (Brief explanation on the rationale for the selection of the KSIs
		requires:
		i. Improving billing and metering technology: Implementing accurate and efficient metering and billing systems.
		ii. Enhancing customer care engagement: Providing good customer service, communicating effectively, and responding to consumer concerns.
		iii. Promoting affordability: Implementing tariff structures that balance revenue needs with consumer affordability.
		iv. Reducing non-revenue water: Detecting and repairing leaks, and addressing illegal connections through technology application.
		v. Strengthening governance and institutional capacity: Improving utility management, transparency, and accountability.
10	Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Inadequate institutional capacity can be addressed by implementing the following:
		i. Strategize for funding mobilization: Strategizing the financial resources can promote institutional capacity building.
		ii. Employ skilled personnel: Insufficient staffing, inadequate training, or brain drain can impact institutional capacity.
		iii. Improve governance issues: improve governance structures so that corruption or inadequate leadership matters, to stabilize institutional and staffing capacity and decision-making involvement.
		iv. Invest in Poor infrastructure: Insufficient or outdated infrastructure, such as technology or equipment, must be.
		v. Change Management: lack of innovation, or resistance to change, can hinder capacity building.
		vi. Training and capacity building for staff
11	Low HIV/AIDS Prevalence	I. Little knowledge about HIV transmission mechanisms
		ii. Little awareness about effective preventive measures
		iii. Few staff members participate in voluntary counseling and testing
		iv. Stigma and discrimination against HIV-positive individuals in the workplace
		v. High staff turnover associated with non-communicable illnesses

SN	Key Strategic Issues	Remarks (Brief explanation on the rationale for the selection of the KSIs
		vi. Absenteeism increases due to health problems
		vii. Decrease in productivity and overall performance
12	Low understanding of corruption among some employees	i. Conduct comprehensive awareness education on the impacts of corruption
		ii. Train staff about anti-corruption laws, policies, ethics, and expected conduct
		iii. Strengthen internal reporting systems and ensure confidentiality and protection for whistleblowers
		iv. Promote an organizational culture of integrity through codes of conduct and leadership modeling
		v. Enforce anti-retaliation policies to encourage reporting without fear
		vii. Develop clear guidelines on conflict-of-interest management and enforce compliance
		viii. Formulation integrity committee

Table 10.2: Objectives, Next Steps, and Actions for Addressing Key Strategic Issues

Key Strategic Issues	Objectives	Next Steps (milestones/targets)	Activities (Actions to be taken)
Low HIV/AIDS Prevalence	Behavior changes in HIV/AIDS are enhanced.	Promote behavior change, gender equality, and social responsibility by June 2031	Conduct two HIV/AIDS and Non-Communicable diseases awareness seminars for staff and specific social groups each year.
Low HIV/AIDS Prevalence	Behavior change in HIV/AIDS has been enhanced.	Promote behavior change, gender equality, and social responsibility by June 2031	Conduct one voluntary testing session for staff each year.
Low HIV/AIDS Prevalence	Behavior change in HIV/AIDS has been enhanced.	Promote behavior change, gender equality, and social responsibility by June 2031	Provide monthly support for affected staff each month.
Low HIV/AIDS Prevalence	Behavior change in HIV/AIDS has been enhanced.	Promote behavior change, gender equality, and social responsibility by June 2031	Distribute 200 condoms each month.
Low HIV/AIDS Prevalence	Behavior change in HIV/AIDS has been enhanced.	Promote behavior change, gender equality, and social responsibility by June 2031	Promote physical health exercises once a week.
Low HIV/AIDS Prevalence	Behavior change in HIV/AIDS enhanced	Promote behavior change, gender equality, and social responsibility by June 2031	Establish a fitness gym for IRUWASA staff.
Low HIV/AIDS Prevalence	Behavior change in HIV/AIDS has been enhanced.	Promote behavior change, gender equality, and social responsibility by June 2031	Contribute to and participate in the International Women's/Men's Day celebration annually.
Low understanding of corruption among some employees	Measures to combat Corruption enhanced	Promote integrity and reduce corruption by 2031	Conduct 2 trainings on ethics and anti-corruption for staff and specific social groups each year.
Low understanding of corruption among some employees	Measures to combat Corruption enhanced	Promote integrity and reduce corruption by 2032	Hold quarterly Integrity Committee meetings.

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Low understanding of corruption among some employees	Measures to combat Corruption enhanced	Promote integrity and reduce corruption by 2033	Conduct quarterly Integrity Management meetings.
Low water supply coverage	Water supply coverage improved	Water supply coverage increased from 94% to 97% by June 2031	Expand the water distribution network to Iringa Municipality, in urban areas, Kilolo, Ilula, and Isimani- Kilolo by 380Km per five years.
Low water supply coverage	Water supply coverage improved.	Water supply coverage increased from 94% to 97% by June 2031	Construction of the water supply project at Ugele
Low water supply coverage	Water supply coverage improved.	Water supply coverage increased from 94% to 97% by June 2031	Construction of the water supply project at Mafifi
Low water supply coverage	Water supply coverage improved.	Increased daily water production capacity from 33,035 m3 to 63,035 m3/day by June, 2031	Economic water user fee
Low sanitation coverage	Sewerage Services Improved	Sewerage coverage increased from 7.3% to 24% by June 2031	Construct 158km of new sewer network to cover Wilolesi, Lugalo, Gangilonga, Kihesa, Mtwivila, Mkimbizi, and Kigonzile.
Low sanitation coverage	Sewerage Services Improved	Sewerage coverage increased from 7.3% to 24% by June 2031	Expand 10km of sewer network at Mkwawa, Ilala, Mivinjeni, Frelimo, Miyomboni, Mshindo, Kwakilosa, Mlandege, and Don Bosco.
Low sanitation coverage	Sewerage Services Improved	Sewerage coverage increased from 7.3% to 24% by June 2031	Construct 5km of new sewer trunk main to the Don Bosco wastewater treatment plant.
Low sanitation coverage	Sewerage Services Improved	Sewerage coverage increased from 7.3% to 24% by June 2031	Enlarge 12 km of the old/ overloaded section of the existing network.
Low sanitation coverage	Sewerage Services Improved	Sewerage coverage increased from 7.3% to 24% by June 2031	Rehabilitate 300 existing manholes and inspection chambers.

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Non-adherence to wastewater quality standards	Sewerage Services Improved	TBS and ISO Certificates for the provision of quality water and sanitation services acquired by June 2031	Construct waste water treatment plant-Kigonzile.
Unavailability of sewerage services	Sewerage Services Improved	TBS and ISO Certificates for the provision of quality water and sanitation services acquired by June 2031	Construct of sludge ponds Ilula/Kilolo
Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and relations)	Water supply coverage increased.	Water supply coverage increased from 94% to 97% by 2031	Improvement of water supply services for 29 hill areas
Non-adherence to water quality standards	Operational efficiency and sustainability improved.	TBS and ISO Certificates for the provision of quality water and sanitation services acquired by June 2031	Acquire lab equipment
Non-adherence to water quality standards	Operational efficiency and sustainability improved.	TBS and ISO Certificates for the provision of quality water and sanitation services acquired by June 2031	Conduct 01 full water quality analysis per quarter.
Non-adherence to water quality standards	Operational efficiency and sustainability improved.	TBS and ISO Certificates for the provision of quality water and sanitation services acquired by June 2031	Rehabilitation of the existing wastewater treatment plant at Don Bosco
Non-adherence to water quality standards	Operational efficiency and sustainability improved.	TBS and ISO Certificates for the provision of quality water and sanitation services acquired by June 2031	Construction wastewater treatment plant Mgera

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Non-adherence to water quality standards	Operational efficiency and sustainability improved.	TBS and ISO Certificates for the provision of quality water and sanitation services acquired by June,2031	Desludge 02 anaerobic and 02 sludge ponds
Non-adherence to water quality standards	Operational efficiency and sustainability improved.	TBS and ISO Certificates for the provision of quality water and sanitation services acquired by June,2031	Desludge two dry ponds per year.
Non-adherence to water quality standards	Operational efficiency and sustainability improved.	TBS and ISO Certificates for the provision of quality water and sanitation services acquired by June,2031	Direct labor for cleanliness intake, treatment plant, and water tanks
Non-adherence to water quality standards	Operational efficiency and sustainability improved.	TBS and ISO Certificates for the provision of quality water and sanitation services acquired by June 2031	Identify a team of staff to serve as a steering committee.
Non-adherence to water quality standards	Operational efficiency and sustainability improved.	TBS and ISO Certificates for the provision of quality water and sanitation services acquired by June 2031	Identify facilitators
Non-adherence to water quality standards	Operational efficiency and sustainability improved.	TBS and ISO Certificates for the provision of quality water and sanitation services acquired by June,2031	Conduct workshop training for 10 staff and 10 Board Members
Non-adherence to water quality standards	Operational efficiency and sustainability improved.	TBS and ISO Certificates for the provision of quality water and sanitation services acquired by June 2031	Acquire and implement certification conditions.

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Non-adherence to water quality standards	Operational efficiency and sustainability improved.	TBS and ISO Certificates for the provision of quality water and sanitation services acquired by June 2031	Wastewater discharge fee/permit
Non-adherence to water quality standards	Operational efficiency and sustainability improved.	TBS and ISO Certificates for the provision of quality water and sanitation services acquired by June 2031	Customer survey of 20% of existing sewerage customers
Non-adherence to water quality standards	Operational efficiency and sustainability improved.	TBS and ISO Certificates for the provision of quality water and sanitation services acquired by June 2031	Attend to all identified chamber blockages within 12 hours once reported.
Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and relations)	Water supply coverage increased.	Increased daily water production capacity from 33,035 m3 to 63,035 m3/day by June, 2031	Install 03 new water booster pumps of 10 to 50 m3/h (Mlandege, Ruaha zone, Gangilonga- Mafifi juu)
Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and relations)	Water supply coverage increased.	Increased daily water production capacity from 33,035 m3 to 63,035 m3/day by June, 2031	Construct 03 storage tanks (50 m3 - 100 m3) Iringa.
Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and relations)	Water supply coverage increased.	Increased daily water production capacity from 33,035 m3 to 63,035 m3/day by June, 2031	Construct 6 new Fire Hydrants (3 Iringa, 2 Ilula, and 1 Kilolo)
Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and relations)	Water supply coverage increased.	Increased daily water production capacity from 33,035 m3 to 63,035 m3/day by June, 2031	Improve Idemle water source - Ilula.

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and relations)	Water supply coverage increased.	Increased daily water production capacity from 33,035 m3 to 63,035 m3/day by June, 2031	Improve Ilomba water source - Ilula.
Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and relations)	Water supply coverage increased.	Increased daily water production capacity from 33,035 m3 to 63,035 m3/day by June, 2031	Engage a consultant and construction works supervision.
Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and relations)	Water supply coverage increased.	Increased daily water production capacity from 33,035 m3 to 63,035 m3/day by June, 2031	Construction of water intake (33,000 m3 per day), water Treatment plant at Mtitu (30,000 m3 per day), and 45 km of transmission main from Mtitu to Iringa Municipality.
Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and relations)	Water supply coverage increased.	Increased daily water production capacity from 33,035 m3 to 63,035 m3/day by June, 2031	Construction of a pump station with a capacity of 6000 m3 at Kilolo
Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and relations)	Water supply coverage increased.	Water supply coverage increased from 94% to 97% by 2031	Construction of a 25km distribution network at Kilolo
Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and relations)	Water supply coverage increased.	Increased daily water production capacity from 33,035 m3 to 63,035 m3/day by June, 2031	Construction of a treatment plant with a capacity of 7500 m3 at Ilula

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and relations)	Water supply coverage increased.	Water supply coverage increased from 94% to 97% by 2031	construction of a 25km distribution network at Ilula
Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and relations)	Water supply coverage increased.	Increased daily water production capacity from 33,035 m3 to 63,035 m3/day by June, 2031	Improvement of the Ndiuka water treatment plant
Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and relations)	Water supply coverage increased.	Water supply coverage increased from 94% to 97% by 2031	Construction of a 30km distribution network
Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and relations)	Water supply coverage increased.	Increased daily water production capacity from 33,035 m3 to 63,035 m3/day by June, 2031	Acquire 9 standby pumps for water production (3 Kilolo, 2 Mbigili, 2 Mseke and 2 Mawelewele)
Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and relations)	Water supply coverage increased.	Increased daily water production capacity from 33,035 m3 to 63,035 m3/day by June, 2031	Electricity for water production
Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and relations)	Water supply coverage increased.	TBS and ISO Certificates for the provision of quality water and sanitation services acquired by June 2031	Chemicals for water treatment

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and relations)	Water supply coverage increased.	Increased daily water production capacity from 33,035 m3 to 63,035 m3/day by June, 2031	Improve Ikunduvi intake- water source - Ilula.
Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and relations)	Water supply coverage increased.	Increased daily water production capacity from 33,035 m3 to 63,035 m3/day by June, 2031	Improve Msongela 1,2&3 intake water source - Ilula.
Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and relations)	Water supply coverage increased.	TBS and ISO Certificates for the provision of quality water and sanitation services acquired by June 2031	Acquire seven standby doser pumps for water production at two Kilolo, three Ndiuka, one Kitwiru, and one Mbigili.
Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and relations)	Water supply coverage increased.	Increased daily water production capacity from 33,035 m3 to 63,035 m3/day by June, 2031	Transformer services
Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and relations)	Water supply coverage increased.	Increased daily water production capacity from 33,035 m3 to 63,035 m3/day by June, 2031	Supply of Mechanical, electrical, and electronics components e.g. impeller, bearing, shaft
Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and relations)	Water supply coverage increased.	Increased daily water production capacity from 33,035 m3 to 63,035 m3/day by June, 2031	Supply of Mechanical and electrical tools and equipment, e.g., multimeter, earth meter, cable lug machine, drilling machine of AC and DC, Spanner

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships and customer service and relations)	Water supply coverage increased.	Increased daily water production capacity from 33,035 m3 to 63,035 m3/day by June, 2031	Standby transformer 1600KVA for Ndiuka treatment plant
Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and relations)	Water supply coverage increased.	Increased daily water production capacity from 33,035 m3 to 63,035 m3/day by June, 2031	Ten standby soft starters with 250kw for the Ndiuka treatment plant
Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and relations)	Water supply coverage increased.	Increased daily water production capacity from 33,035 m3 to 63,035 m3/day by June, 2031	Three standby variable speed drivers for controlling the motor with 200kw for the Ndiuka treatment plant
Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships, and customer service and relations)	Water supply coverage increased.	TBS and ISO Certificates for the provision of quality water and sanitation services acquired by June 2031	Implement a water safety plan.
High Non-Revenue Water	Water supply coverage increased.	Reduced NRW from 22.4% to 18% by June 2031	Establishment NRW team
High Non-Revenue Water	Water supply coverage increased.	Reduced NRW from 22.4% to 18% by June 2031	Improve water service zone boundaries (DMAs)
High Non-Revenue Water	Water supply coverage increased.	Reduced NRW from 22.4% to 18% by June 2031	Network mapping
High Non-Revenue Water	Water supply coverage increased.	Reduced NRW from 22.4% to 18% by June 2031	Replace 150 water meters per month.
High Non-Revenue Water	Water supply coverage increased.	Reduced NRW from 22.4% to 18% by June 2031	Acquire 03 standby float valves in each year for Iringa, Kilolo, and Ilula.

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
High Non-Revenue Water	Water supply coverage increased.	Reduced NRW from 22.4% to 18% by June 2031	Attend to all identified leakages within 12 hours once reported
High Non-Revenue Water	Water supply coverage increased.	Reduced NRW from 22.4% to 18% by June 2031	Verify 10% of meter readings against Production and distribution (submitted by Sales Assistants) and 20% of meter readings in the billing system per month.
High Non-Revenue Water	Water supply coverage increased.	Reduced NRW from 22.4% to 18% by June 2031	Maintain optimal system pressure of not more than 7 bars.
High Non-Revenue Water	Water supply coverage increased.	Reduced NRW from 22.4% to 18% by June 2031	Install a new telemetry system for the tanks of Hoho, Mtwivila, Ugwachanya, and Cagrielo.
High Non-Revenue Water	Water supply coverage increased.	Reduced NRW from 22.4% to 18% by June 2031	Repair and maintain the telemetry system for Ndiuka, tank B, C, I, J, and Kitwiru.
High Non-Revenue Water	Water supply coverage increased.	Reduced NRW from 22.4% to 18% by June 2031	Acquire 30 GPS-assisted mobile phones loaded with a network for enhancing leak repair teams, including emergency and survey teams.
High Non-Revenue Water	Water supply coverage increased.	Reduced NRW from 22.4% to 18% by June 2031	Acquire 01 leak detector, 01-meter calibration machine, and 01 portable pressure gauge.
High Non-Revenue Water	Water supply coverage increased.	Reduced NRW from 22.4% to 18% by June 2031	Implement NRW reduction strategies.
High Non-Revenue Water	Water supply coverage increased.	Reduced NRW from 22.4% to 18% by June 2031	Survey illegal water connections / House reconstruction
High Non-Revenue Water	Water supply coverage improved.	Reduced NRW from 22.4% to 18% by June, 2031	Replace dilapidated pipes in Iringa Municipality, peri Urban areas, Ilula, Kilolo and Isimani by 60km.

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
High Non-Revenue Water	Water supply coverage improved.	Reduced NRW from 22.4% to 18% by June, 2031	Reconnect 900 customers from old to new system
High Non-Revenue Water	Water supply coverage improved.	Reduced NRW from 22.4% to 18% by June, 2031	Reconnect 1,800 customers from the old to the new system in Kilolo and Ilula Zones.
High Non-Revenue Water	Water supply coverage improved.	Reduced NRW from 22.4% to 18% by June, 2031	Rehabilitation of 6 new Fire Hydrants (6 Iringa)
Low revenue collection	Financial Sustainability Improved	Revenue collection efficiency to be maintained 98% by June 2031	Procure and replace a total of 1,800 old postpaid domestic water meters per year.
Low revenue collection	Financial Sustainability Improved	Revenue collection efficiency to be maintained 98% by June 2031	Procure and replace a total of 3,000 prepaid domestic water meters per year.
Low revenue collection	Financial Sustainability Improved	Revenue collection efficiency to be maintained 98% by June 2031	Connect at least 1,800 new prepaid customers to the water supply network per year.
Low revenue collection	Financial Sustainability Improved	Revenue collection efficiency to be maintained 98% by June 2031	Connect at least 3,000 new postpaid customers to the water supply network per year.
Low revenue collection	Financial Sustainability Improved	Revenue collection efficiency to be maintained 98% by June 2031	Visit 300 customer connections in each quarter.
Low revenue collection	Financial Sustainability Improved	Revenue collection efficiency to be maintained 98% by June 2031	Acquire 25 GPS-assisted mobile phones for enhancing revenue collection (Customer Mapping)
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Customer relationships and networking with other service providers were enhanced by June 2031	Hold a tender board meeting quarterly per year.
Low revenue collection	Financial Sustainability Improved	Reduce Operational Costs by 20% by June 2031	Outsource transportation services for leak and sewer unblocking services.

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Low revenue collection	Financial Sustainability Improved	Reduce Operational Costs by 20% by June 2031	Acquire bulk materials for repair and maintenance.
Low revenue collection	Financial Sustainability Improved	Reduce Operational Costs by 20% by June 2031	Training and or experience sharing on project proposal writing
Low revenue collection	Financial Sustainability Improved	Reduce Operational Costs by 20% by June 2031	Solicit 01 Development Partner
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Repair and Maintain Office equipment by June, 2031	Prepare and implement a repair and maintenance schedule for vehicles and motorcycles each year.
Low revenue collection	Financial Sustainability Improved	Reduce Operational Costs by 20% by June 2031	Implement at least one project.
Low revenue collection	Financial Sustainability Improved	Increased revenue base from TZS 935 million to TZS 1.3 billion by June 2031	Connect at least 7,600 new customers to the sewerage network through a new project.
Low revenue collection	Financial Sustainability Improved	Increased revenue base from TZS 935 million to TZS 1.3 billion by June 2031	Connect at least 480 new customers to the sewerage network.
Low revenue collection	Financial Sustainability Improved	Increased revenue base from TZS 935 million to TZS 1.3 billion by June 2031	Re-connect 3,600 water services per year.
Low revenue collection	Financial Sustainability Improved	Increased revenue base from TZS 935 million to TZS 1.3 billion by June 2031	Review the performance of at least 3,000 randomly on-site domestic water meters for functionality survey and inspection from various brands within the service area.
Low revenue collection	Financial Sustainability Improved	Increased revenue base from TZS 935 million to TZS 1.3 billion by June 2031	Adjust the water and sewer tariffs to reflect operational costs.

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Low revenue collection	Financial Sustainability Improved	Increased revenue base from TZS 935 million to TZS 1.3 billion by June 2031	Conduct house-to-house revenue collection at all households in the service area.
Low revenue collection	Financial Sustainability Improved	Increased revenue base from TZS 935 million to TZS 1.3 billion by June 2031	Upgrade to the latest version (v38) of meter reading tools.
Low revenue collection	Financial Sustainability Improved	Increased revenue base from TZS 935 million to TZS 1.3 billion by June 2031	Conduct 01 follow-up meeting once every week for revenue collection monitoring.
Low revenue collection	Financial Sustainability Improved	Increased revenue base from TZS 935 million to TZS 1.3 billion by June 2031	Motivate the best staff performers in revenue collection as per the target (commission)
Low revenue collection	Financial Sustainability Improved	Expanded smart water meter services to 35% of IRUWASA customers by 2031	Explore the best-performing brand of smart water meters and software.
Low revenue collection	Financial Sustainability Improved	Expanded smart water meter services to 35% of IRUWASA customers by 2031	Recommend improvement to the manufacturer.
Low revenue collection	Financial Sustainability Improved	Expanded smart water meter services to 35% of IRUWASA customers by 2031	Explore advanced metering technology in collaboration with Universities (pilot studies) featuring self-rechargeable batteries powered by water flow for enhanced durability and efficiency (Example: TANESCO Electric meters).
Low revenue collection	Financial Sustainability Improved	Expanded smart water meter services to 35% of IRUWASA customers by 2031	Develop 03 project proposals.

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Capacity of 10 Board Directors and 171 staff (from 136) built by June, 2031	Prepare the PE and Directorate annual budget.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Capacity of 10 Board Directors and 171 staff (from 136) built by June 2031	Pay employees' salaries & allowances every month.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Capacity of 10 Board Directors and 171 staff (from 136) built by June 2031	Conduct 01 induction/orientation training for new Board Members
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Capacity of 10 Board Directors and 171 staff (from 136) built by June 2031	Provide at least one leadership or governance training for Board Members every year.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Capacity of 10 Board Directors and 171 staff (from 136) built by June 2031	Organize exchange visits/ share best practices in international water utilities on ESG best practices and innovation) for Board Members, Management, Supervisors, and other staff.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Capacity of 10 Board Directors and 171 staff (from 136) built by June 2031	Attend or host at least 20 professional meetings, conferences, or workshops annually.

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Capacity of 10 Board Directors and 171 staff (from 136) built by June, 2031	Provide annual staff refresher training.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Capacity of 10 Board Directors and 171 staff (from 136) built by June, 2031	Facilitate leaders' official trips abroad every year.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved	Capacity of 10 Board Directors and 171 staff (from 136) built by June, 2031	Facilitate official staff on Country travel every month.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Capacity of 10 Board Directors and 171 staff (from 136) built by June, 2031	Conduct induction training for all new employees each year.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Capacity of 10 Board Directors and 171 staff (from 136) built by June, 2031	Organize training on cross-cutting issues.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Capacity of 10 Board Directors and 171 staff (from 136) built by June, 2031	Facilitate long-term academic training for staff; (03 staff to attend Master’s degree, 02 staff to attend a degree and 02 staff to attend Diploma)

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Capacity of 10 Board Directors and 171 staff (from 136) built by June, 2031	Conduct 01 multi-skilled staff training annually
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Capacity of 10 Board Directors and 171 staff (from 136) built by June, 2031	To sponsor 06 staff to attend professional examinations programs
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Capacity of 10 Board Directors and 171 staff (from 136) built by June, 2031	To facilitate annual retirement preparation training and pay golden hand shake
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Capacity of 10 Board Directors and 171 staff (from 136) built by June, 2031	To prepare a staff training programme
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Capacity of 10 Board Directors and 171 staff (from 136) built by June, 2031	Training for specific social groups (guards) about our services
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Work Environment and Welfare/well-being supported by June, 2031	Conduct staff training on Occupational Health and Safety once a year.

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Work Environment and Welfare/well-being supported by June, 2031	Conduct medical check-ups each year for staff working in risky areas (as required by OSHA)
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Work Environment and Welfare/well-being supported by June, 2031	Offer supplementary health services for staff and their dependents.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Work Environment and Welfare/well-being supported by June, 2031	Provide tea daily to all staff and dinner to production workers.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Work Environment and Welfare/well-being supported by June, 2031	Provide milk every day to Staffs working in a hazardous environment.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Work Environment and Welfare/well-being supported by June, 2031	Secure legal documents for authority-owned land
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Work Environment and Welfare/well-being supported by June, 2031	Keep offices (HQ, Kilolo, Ilula) clean and secure every month.

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Work Environment and Welfare/well-being supported by June, 2031	Conduct fumigation once a year.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Work Environment and Welfare/well-being supported by June, 2031	Provide office security services every month.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Work Environment and Welfare/well-being supported by June, 2031	Improve Office environment (e.g. toilets, stairs, parking) for people with disabilities.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Work Environment and Welfare/well-being supported by June, 2031	Construction of a multipurpose hall
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Work Environment and Welfare/well-being supported by June, 2031	Construction of Ilula Office
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Work Environment and Welfare/well-being supported by June, 2031	Construction of Kilolo Office

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Work Environment and Welfare/well-being supported by June, 2031	Renovation /rehabilitation of building offices
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Work Environment and Welfare/well-being supported by June, 2031	Renovation /rehabilitation of pump houses at Kilolo and Iringa municipality
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Work Environment and Welfare/well-being supported by June, 2032	Pay funeral costs and burial obligations.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Ensure good corporate governance by June, 2031	Establish and hold 2 Workers' Council meetings annually.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Ensure good corporate governance by June, 2031	Hold 12 Management meetings each year.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Ensure good corporate governance by June, 2031	Hold 4 staff meetings each year.

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved	Ensure good corporate governance by June, 2031	Hold 2 joint Board-staff meetings each year
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved	Ensure good corporate governance by June, 2031	Conduct 3 customer and staff satisfaction surveys.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved	Maintain work performance and staff optimization by June, 2031	Fill 5 leadership vacancies.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved	Maintain work performance and staff optimization by June, 2031	Recruit 42 new staff across Directorates, Units, and Zones.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved	Maintain work performance and staff optimization by June, 2031	Promote or re-categorize staff as needed
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved	Maintain work performance and staff optimization by June, 2031	Review and implement staff Incentive Scheme and salaries.

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved	Customer relationships and networking with other service providers were enhanced by June 2031	Hold for the evaluation and negotiation meeting
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Maintain work performance and staff optimization by June, 2031	Participate in May Day activities each year
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Maintain work performance and staff optimization by June, 2031	Subscribe to monthly internet packages for employees
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Maintain work performance and staff optimization by June, 2031	Support 6 staff to join the Ministry of Water football team each year
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Maintain work performance and staff optimization by June, 2031	Hold IRUWASA day event every year.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved	Maintain work performance and staff optimization by June, 2031	Ensure every employee goes on annual leave and is paid His/her entitlement

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved	Maintain work performance and staff optimization by June, 2031	Pay long service award to staff
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved	Maintain work performance and staff optimization by June, 2031	Pay staff gratuity
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Construct an incinerator and a dumping facility for waste management
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Prepare and submit ESG and sustainability Directorate/Units reports quarterly
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Training for Board Members and Senior Management on ESG governance, accountability, and strategic oversight in alignment with EWURA and Ministry of Water guidelines
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Building staff capacity in ESG data collection, performance tracking, digital reporting tools, and sustainability dashboard development for regulatory and public disclosure

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved	Customer relationships and networking with other service providers will be enhanced by June 2031	Hold for tender advertisement and stocktaking meeting
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Conduct training sessions on IFRS S1 and S2, ESG reporting, water stewardship, SDGs (especially SDG 6, 7, and 13), and climate risk management
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Appoint ESG Coordinator and designate ESG Champions across key Directorates and Units
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Organize 1 gender sensitization seminar for staff and specific social groups annually
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Reduce electricity consumption by installing solar panels on outdoor and indoor lights
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Implement water-source protection and watershed management programs

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Develop community awareness programs on water conservation and climate resilience
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Adopt renewable-energy sources (solar, biogas) to reduce dependence on fossil fuels
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Prepare the IRUWASA Environmental Sustainability Policy and Framework, and obtain approval of documents.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Establish and operationalize the Sustainability Steering Committee (SSC)
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Develop and approve Terms of Reference (ToRs) for ESG-related roles and committees.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Host stakeholder awareness workshop on IRUWASA's Sustainability Framework (involving MoW, EWURA, community leaders, and local government)

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Identify ESG-related risks and record them in the Institutional risk register, and monitor for mitigation.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Develop and distribute internal ESG awareness materials (posters, toolkits, circulars)
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Align procurement processes with green procurement principles (e.g., energy-efficient pumps, low-emission vehicles)
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Sustainable Procurement and Local Supplier Development
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Develop IRUWASA's Sustainability Dashboard and performance monitoring templates.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Prepare and publish IRUWASA's first annual Sustainability Report (pilot edition)

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Establish reporting schedules, KPIs, and feedback mechanisms for ESG monitoring.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Update ESG roles and responsibilities in performance contracts.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Integrate ESG Key Performance Indicators (KPIs) into IRUWASA corporate performance scorecard.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Conduct ESG data quality audit and per-assurance gap assessment.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Host regional stakeholder forums on ESG and climate-resilient water management (with MoW, EWURA, and IRUWASA)
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Conduct end-of-cycle evaluation of IRUWASA's Sustainability Framework performance.

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Conduct an independent impact evaluation of IRUWASA's Sustainability Framework (2026-2031)
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Prepare and publish the final progress report to the Board, EWURA, and MoW, showcasing achievements as a national case study.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Conduct quarterly ESG review meetings.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Precaution to avoid threat of water sources and water infrastructures during drought seasons is to Trees plantation at river water sources,

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Precaution to avoid threat of water sources and water infrastructures during drought seasons is to Construct of rain harvesting and improve storage facilities to the intake and wear of water supply infrastructures in order to keep water at least for three months and avoid water diverse, then to install sluice valve ,air valve and washout where to the area necessary of transmission and distribution networks,
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Precaution to avoid threat of water sources and water infrastructures during storm and severe flood seasons is to strengthen water Infrastructures to avoid overflow and maintain good condition of wear for water supply systems. Also avoid being carried away by rainfalls and or heavy winds.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Precaution to avoid threat of customer hold supply during drought seasons for Strengthen water distribution infrastructures to avoid being carried away by rainfalls and or heavy winds and to make assessment proper borehole location for the future sustainable water supply.

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Repair and Maintain Office equipment by June, 2031	Provide working tools and furniture (e.g. ergonomic chairs, tables) for all staff.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Repair and Maintain Office equipment by June, 2031	Procure 2 new operational vehicles (01 Station Wagon and 01 Canter) and 15 motorcycles.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Repair and Maintain Office equipment by June, 2031	Ensure motor vehicles and motorcycles are insured annually.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Repair and Maintain Office equipment by June, 2031	Provide 130 smartphones for all staff.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Repair and Maintain Office equipment by June, 2031	Service 50 fire extinguishers annually
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Repair and Maintain Office equipment by June, 2031	Procure car tracking system device.

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Repair and Maintain Office equipment by June, 2031	Provide uniforms and protective gear (boots, gloves, masks, etc.) for staff.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills and software)	Operational efficiency and sustainability improved.	Customer relationships and networking with other service providers were enhanced by June 2031	Audit fees and other expenses
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Electronic payment and Online payments channels expanded (e.g., using Credit Cards, etc.), and information flow systems enhanced by June 2031	Map all customers in GIS, GIS software, and other associated software, which will facilitate digitizing the IRUWASA infrastructure.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Electronic payment and Online payments channels expanded (e.g., using Credit Cards, etc.), and information flow systems enhanced by June 2031	Handle customer complaints online.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Electronic payment and Online payments channels expanded (e.g., using Credit Cards, etc.), and information flow systems enhanced by June 2031	Water monitoring devices installed in 11 tanks
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Electronic payment and Online payments channels expanded (e.g., using Credit Cards, etc.), and information flow systems enhanced by June 2031	Install the online applications system for new water connections.

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Electronic payment and Online payments channels expanded (e.g., using Credit Cards, etc.), and information flow systems enhanced by June 2031	Create and implement customers' forum for information and notification (CRM system)
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Implement by 100% efficiency usage of ICT infrastructure and accessories by June 2031	Install and implement the independent Audit software.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Implement by 100% efficiency usage of ICT infrastructure and accessories by June 2031	Supply 30 PCs to all directorates and Sections
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Implement by 100% efficiency usage of ICT infrastructure and accessories by June 2031	Install and maintain a strong, fast, and affordable internet network system.
Inappropriate on-site sanitation and faecal sludge management	Sewerage Service Improved	Establish the construction manual and empower Knowledge for onsite sanitation by June 2031	Procurement of 02 wastewater cesspit emptier trucks for Ilula and Kilolo
Inappropriate on-site sanitation and faecal sludge management	Sewerage Service Improved	Establish the construction manual and empower Knowledge for onsite sanitation by June 2031	Educate and sensitize the public on the importance and proper use of the sewerage system.
Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)	Operational efficiency and sustainability improved.	Capacity of 10 Board Directors and 171 staff (from 136) built by June 2031	Purchasing fuel and lubricants for vehicles and motorcycles

Key Strategic Issues	Objectives	Next Steps	Activities (Actions to be taken)
Inappropriate on-site sanitation and faecal sludge management	Sewerage Service Improved	Establish the construction manual and empower Knowledge for onsite sanitation by June 2031	Prepare ToR for consultant procurement and acquire the consultant for manual preparation.
Inappropriate on-site sanitation and faecal sludge management	Sewerage Service Improved	Establish the construction manual and empower Knowledge for onsite sanitation by June 2031	Sign 02 MoU to Collaborate with Municipal Council, NGOs, CBOs and other stakeholders on sanitation issues.
Inappropriate on-site sanitation and faecal sludge management	Sewerage Service Improved	Establish the construction manual and empower Knowledge for onsite sanitation by June 2031	Construct 06 toilets at different IRUWASA zones Tanks Mlandege, Gangilonga, Ruaha, Kilolo, Ilula.

11.0 ACTION PLAN

This action plan sets out the Authority's targets to be addressed for each objective. It further describes the activities to be undertaken, specify the responsible officer for implementation and starting and completion dates. The costs involved and the source of funds for both operational and capital investment are also covered under this part of the Business Plan.

Generally, there are seven objectives, targets and various activities planned to be implemented for the period of five years. The detailed information on the set objectives, targets and activities are given in **Table 11.1**

Table 11.1: Action Plan for five years (2026/2027-2030/2031)

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
1	Low HIV/AIDS Prevalence	Behavior change in HIV/AIDS has been enhanced.	Promote behavior change, gender equality, and social responsibility by June 2031	Conduct two HIV/AIDS and Non-Communicable diseases awareness seminars for staff and specific social groups each year.	DAHRM	26-Jul	Jun-31	5	6	6	6	6	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
2				Conduct one voluntary testing session for staff each year.	DAHRM	26-Jul	Jun-31	1	1	1	1	1	O&M	Own
3				Provide monthly support for affected staff each month and distribute 900 condoms each month.	DAHRM	26-Jul	Jun-31	5	5	6	6	6	O&M	Own
4				Promote physical health exercises.	DAHRM	26-Jul	Jun-31	5	6	6	6	7	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
5				Establish a fitness gym for IRUWASA staff.	DAHRM	26-Jul	Jun-31	60	60	20	2000	20	O&M	Own
6				Contribute to and participate in the International Women's/Men's Day celebration annually.	DAHRM	26-Jul	Jun-31	21	22	23	24	26	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
7	Low understanding of corruption among some employees	Measures to combat Corruption enhanced	Promote integrity and reduce corruption by 2031	Conduct 2 trainings on ethics and anti-corruption for staff and specific social groups each year.	DAHRM	26-Jul	Jun-31	7	8	8	9	9	O&M	Own
8				Hold quarterly Integrity Committee meetings.	DAHRM	26-Jul	Jun-31	5	6	6	6	6	O&M	Own
9				Conduct quarterly Integrity Management meetings.	DAHRM	26-Jul	Jun-31	5	6	6	6	6	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
10	Low water supply coverage	Water supply coverage improved.	Water supply coverage increased from 94% to 97% by June, 2031	Expand water distribution network to Iringa Municipality, in urban areas, Kilolo, Ilula and Isimani-Kilolo by 380Km in five years.	DWSS	26-Jul	Jun-31	930	950	564	10873	1130	New Investment	Grants
11				Construction of the water supply project at Ugele	DWSS	26-Jul	Jun-31	500	400	0	0	0	New Investment	Grants

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
12				Construct the water supply storage tank at Mafifi.	DWSS	26-Jul	Jun-31	50	0	0	0	0	New Investment	Own
13				Economic water user fee	DWSS	26-Jul	Jun-31	167	167	167	167	167	O&M	Own
14	High Non-Revenue Water		Reduced NRW from 22.4% to 18% by June, 2031	Replace dilapidated pipes in Iringa Municipality, peri Urban areas, Ilula, Kilolo and Isimani by 60km.	DWSS	26-Jul	Jun-31	186	186	186	201	201	Rehabilitation/Replacement	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
15				Conduct house reconnection to 900 customers in Iringa Municipality and Isimani Kilolo area.	DWSS	26-Jul	Jun-31	45	45	45	45	45	Rehabilitation/Replacement	Own
16				Conduct house reconnection to 1,800 customers to Kilolo and Ilula Zones.	DWSS	26-Jul	Jun-31	90	90	90	90	90	Rehabilitation/Replacement	Own
17				Rehabilitation of Six existing Fire Hydrants	DWSS	26-Jul	Jun-31	2	2	2	2	2	Rehabilitation/Replacement	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
18	Inefficient operations (such as treatment, transmission, storage, distribution, billing, community relationships and customer service and relations)		Water supply coverage increased from 94% to 97% by 2031	Improvement of water supply services for 29 hill areas	DWSS	26-Jul	Jun-31	100	100	100	100	100	New Investment	Own
19			Increased daily water production capacity from 33,035 m3 to 63,035 m3/day by June, 2031	Install 03 new water booster pumps of 10 to 50 m3/h (Mlandege, Ruaha zone, Gangilonga- Mafifi juu)	DWSS	26-Jul	Jun-31	50	50	0	0	0	New Investment	Own
20				Construct 03 storage tanks (50 m3 - 100 m3) Iringa.	DWSS	26-Jul	Jun-31	50	50	50	0	0	New Investment	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
21				Construct 6 new Fire Hydrants (3 Iringa, 2 Ilula, and 1 Kilolo)	DWSS	26-Jul	Jun-31	6	3	3	3	3	New Investment	Own
22				Improve Idemle and Ilomba water sources at Ilula.	DWSS	26-Jul	Jun-31	0	0	0	0	0	Rehabilitation/Replacement	Own
23				Procure Consultancy service for design and construction works supervision.	DWSS	26-Jul	Jun-31	1740	1740	1740	1740	1740	New Investment	Grants

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
24				Construction of water intake (33,000 m3 per day), water Treatment plant at Mtitu (30,000 m3 per day),	DWSS	26-Jul	Jun-31	25,390	4,797	20,000	6,203	1,853	New Investment	Grants
25				Construction of a pump station with a capacity of 6,000m3 at Kilolo	DWSS	26-Jul	Jun-31	3640	3640	0		0	New Investment	Grants

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
26				Construction of a 38km distribution network at Kilolo	DWSS	26-Jul	Jun-31	1125	1125	0		0	New Investment	Grants
27				Construction of a water treatment plant at Ilula with a capacity of 7,500m3	DWSS	26-Jul	Jun-31	4780	4780	0		0	New Investment	Grants
28				construction of a 30km distribution network at Ilula	DWSS	26-Jul	Jun-31	0	1125	0	0	0	New Investment	Grants

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
29				Improvement of the Ndiuka water treatment plant	DWSS	26-Jul	Jun-31	842	842	0	0	0	Rehabilitation/Replacement	Grants
30				Construction of a 30km distribution network at Iringa Municipality and Isimani Kilolo project area,	DWSS	26-Jul	Jun-31	0	1350	0	0	0	New Investment	Grants

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
31				Acquire nine standby pumps for water production (3 Kilolo, 2 Mbigili, 2 Mseke, and 2 Mawelewele)	DWSS	26-Jul	Jun-31	150	150	150	150	0	Rehabilitation/Replacement	Own
32														
33				Pay the electricity bills for water production.	DWSS	26-Jul	Jun-31	1,800	1,850	1,868	1,888	1,982	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
34				Improve Ikunduvi and Msongela 1,2&3 intake-water source - Kilolo.	DWSS	27-Jul	28-Jun	70	100	40	0	0	New Investment	Own
35				Conduct Transformer services	DWSS	26-Jul	Jun-31	20	30	30	30	30	Rehabilitation/Replacement	Own
36				Purchase Mechanical, electrical, and electronics components, including impeller, bearing, and shaft.	DWSS	26-Jul	Jun-31	105	105	105	120	120	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
37				Purchase Mechanical and electrical tools and equipment, including a multimeter, earth meter, cable lug machine, drilling machine of AC & DC, and Spanner.	DWSS	26-Jul	Jun-31	25	25	40	40	0	O&M	Own
38				acquire Standby transformer 1,600KVA for the Ndiuka treatment plant	DWSS	26-Jul	Jun-31	150	150	0	150	0	New Investment	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
39				Acquire ten standby soft starters with 250kw for the Ndiuka treatment plant.	DWSS	26-Jul	Jun-31	50	50	50	50	0	Rehabilitation/Replacement	Own
40				Purchase three standby variable speed drivers for controlling the motor with 200kw for the Ndiuka treatment plant.	DWSS	26-Jul	Jun-31	0	85	85	85	85	Rehabilitation/Replacement	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
41			TBS and ISO Certificates for the provision of quality water and sanitation services acquired by June 2031	Purchase Chemicals for water treatment	DWSS	26-Jul	Jun-31	850	950	950	950	950	O&M	Own
42				Acquire seven standby doser pumps for water production (02 Kilolo, 03 Ndiuka, 01 Kitwiru, and 01 Mbigili)	DWSS	26-Jul	Jun-31	44	35	22	22	22	Rehabilitation/Replacement	Own
43				Acquire three standby float valves each year for Iringa, Kilolo, and Ilula.	DWSS	26-Jul	Jun-31	35	25	35	35	35	Rehabilitation/Replacement	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
44				Attend to all identified leakages within 12 hours once reported	DWSS	26-Jul	Jun-31	439	439	439	439	439	O&M	Own
45				Verify 10% of meter readings against Production and distribution (submitted by Sales Assistants) and 20% of meter readings in the billing system per month.	DWSS&	26-Jul	Jun-31	15	15	15	15	15	O&M	Own

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
46				Maintain optimal system pressure of not more than 7 bars.	DWSS	26-Jul	Jun-31	15	15	25	25	25	O&M	Own
47				Install a new telemetry system for the tanks of Hoho, Mtwivila, Ugwachanya, and Cagrielo.	DWSS	26-Jul	Jun-31	85	85	85	85	0	New Investment	Own
48				Repair and maintain telemetry system for Ndiuka, tank B, C, I, J and Kitwiru.	DWSS	26-Jul	Jun-31	0	0	0	0	0	O&M	Own

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
49				Acquire one leak detector, one meter calibration machine and one portable pressure gauge.	DWSS	26-Jul	Jun-31	94	54	54	0	0	New Investment	Own
50				Implement NRW reduction strategies.	DWSS&DCS	26-Jul	Jun-31	200	250	400	400	418	O&M	Own
51				Survey illegal water connections / House reconnection	DWSS	26-Jul	Jun-31	45	50	54	60	66	O&M	Own

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
52	Inappropriate on-site sanitation and fecal sludge management	Sewerage Service Improved	Establish the construction manual and empower Knowledge for onsite sanitation by June 2031	Procurement of two wastewater cesspit emptier trucks for Ilula and Kilolo	DWSS	26-Jul	Jun-31	0	350	0	0	0	New Investment	Grants
53				Educate and sensitize the public on the importance and proper use of the sewerage system.	DWSS HPRU	26-Jul	Jun-31	12	12	12	12	12	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
54				Prepare ToR for consultant procurement and acquire the consultant for manual preparation.	DPMU	26-Jul	Jun-31	3	3	3	0	0	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
55				Sign 02 MoU to Collaborate with Municipal Council, Higher learning institutions, NGOs, CBOs, and other stakeholders on onsite sanitation interventions.	DWSS	26-Jul	Jun-31	3	3	3	3	3	O&M	Own

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
56				Construct 06 toilets at different IRUWASA zones Tanks Mlandege, Gangilonga, Ruaha, Kilolo, Ilula.	DWSS	26-Jul	Jun-31	10	10	10	20	10	New Investment	Own
57	Low sanitation coverage		Sewerage coverage increased from 7.3% to 24% by June 2031	Construct 158km of new sewer network to cover Wilolesi, Lugalo, Gangilonga, Kihesa, Mtwivila, Mkimbizi, Makorongoni and Kigonzile wards.	DWSS	26-Jul	Jun-31	3280	3280	1890	500	1500	New Investment	Grants

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
58				Expand 10km of sewer network at Iringa Central business area.	DWSS	26-Jul	Jun-31	119	179	60	60	0	New Investment	Own
59				Construct 6 km of new sewer trunk main to the Don Bosco wastewater treatment plant.	DWSS	26-Jul	Jun-31	0	0	0	0	209	New Investment	Own
60				Enlarge 12 km of the old/ overloaded existing network.	DWSS	26-Jul	Jun-31	591	591	72	36	36	New Investment	Grants

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
61				Rehabilitate 300 existing manholes and inspection chambers.	DWSS	26-Jul	Jun-31	59	59	20	10	10	Rehabilitation/Replacement	Own
62				Construct of faecal sludge treatment plants, Ilula and Kilolo, each with a treatment capacity of 10m3 per day	DWSS	26-Jul	Jun-31	9418	331	0	0	0	New Investment	Grants

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
63				Construction of waste water treatment plant at Kigonzile with a treatment capacity of 6,500m3 per day and compensation fees to the project area	DWSS	26-Jul	Jun-31	13748	886	0		14390	New Investment	Grants
64	Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport,	Environmental Integrity and climate change resilience sustained	Environmental, Social, and Governance (ESG) risk identified by June, 2031	Construct an incinerator and a dumping facility for waste management.	DWSS	26-Jul	Jun-31	30	2	2	2	2	O&M	Own

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
65	computers, skills, and software)			Prepare and submit ESG and sustainability Directorate/Units reports quarterly.	MNE/ESG Coordinator	26-Jul	Jun-31	5	5	5	5	5	O&M	Own

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
66				Train Board Members and Senior Management on ESG governance, accountability, and strategic oversight in alignment with EWURA and Ministry of Water guidelines.	DAHRM	26-Jul	Jun-31	50	50	-	50	-	O&M	Own

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
67				Conduct capacity building for staff capacity in ESG data collection, performance tracking, digital reporting devices, and sustainability dashboard development for regulatory and public disclosure	DAHRM HPRU	26-Jul	Jun-31	10	10	20	20	20	O&M	Own

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
68				Conduct training sessions on IFRS S1 and S2, ESG reporting, water stewardship, SDGs (especially SDG 6, 7, and 13), and climate risk management for accounts and IA Units, NME.	DFA IA MNE	26-Jul	Jun-31	10	10	10	10	10	O&M	Own

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
69				Appoint ESG Coordinator and designate ESG Champions across key Directorates and Units.	DFA	26-Jul	Jun-31	0	0	0	0	0	O&M	Own
70				Organize 1 gender sensitization seminar for staff and specific social groups annually.	DAHRM	26-Jul	Jun-31	5	5	5	5	5	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
71				Reduce electricity consumption by installing solar panels on outdoor and indoor lights.	DWSS	26-Jul	Jun-31	50	50	50	50	50	O&M	Own
72				Implement water-source protection and watershed management programs.	HPRU	26-Jul	Jun-31	20	20	20	20	20	O&M	Own

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
73				Develop community awareness programs on water conservation and climate resilience.	HPRU	26-Jul	Jun-31	10	10	10	10	10	O&M	Own
74				Adopt renewable-energy sources (solar, biogas) to reduce dependence on fossil fuels.	DWSS	26-Jul	Jun-31	50	50	50	50	50	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
75				Prepare the IRUWASA Environmental Sustainability Policy and Framework, and obtain approval of the documents.	DFA	26-Jul	Jun-31	-	-	-	0	30	O&M	Own
76				Establish and operationalize the Sustainability Steering Committee (SSC)	DFA	26-Jul	Jun-31	12	12	12	12	12	O&M	Own

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
77				Develop and approve Terms of Reference (ToRs) for ESG-related roles and committees.	HLS	26-Jul	Jun-31	1	0	0	0	1	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
78				Host stakeholder awareness workshop on IRUWASA's Sustainability Framework and climate-resilient water management (involving MoW, EWURA, community leaders, and local government)	HPME, HPRU ESG Coordinator	26-Jul	Jun-31	25	25	35	35	35	O&M	Own

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
79				Identify ESG-related risks and record them in the Institutional risk register, and monitor for mitigation.	HPME, DFA	26-Jul	Jun-31	5	5	5	5	5	O&M	Own
80				Develop and distribute internal ESG awareness materials (posters, toolkits, circulars)	HPRU ESG Coordinator	26-Jul	Jun-31	2	2	2	2	2	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
81				Align procurement processes with green procurement principles (e.g., energy-efficient pumps, low-emission vehicles)	DPMU	26-Jul	Jun-31	10	10	10	10	10	O&M	Own
82				Develop a local supplier to align with green procurement processes.	DPMU	26-Jul	Jun-31	10	10	10	10	10	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
83				Develop IRUWASA's Sustainability Dashboard and performance monitoring templates.	HICT ESG Coordinator	26-Jul	Jun-31	10	0	0	5	0	O&M	Own
84				Prepare and publish IRUWASA's first annual Sustainability Report (pilot edition)	ESG Coordinator	26-Jul	Jun-31	0	2	2	2	2	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
85				Establish reporting schedules, KPIs, and feedback mechanisms for ESG monitoring.	ESG Coordinator	26-Jul	Jun-31	0	2	2	2	2	O&M	Own
86				Update ESG roles and responsibilities in performance contracts.	ESG Coordinator HLS	26-Jul	Jun-31	0	2	2	2	2	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
87				Integrate ESG Key Performance Indicators (KPIs) into the IRUWASA corporate performance scorecard.	MNE HLS DFA	26-Jul	Jun-31	0	2	2	0	0	O&M	Own
88				Conduct an ESG data quality audit and pre-assurance gap assessment.	CIA ESG Coordinator	26-Jul	Jun-31	0	10	10	12	15	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
89				Conduct an end-of-cycle evaluation of IRUWASA's Sustainability Framework performance.	HPME	26-Jul	Jun-31	0	0	0	40	40	O&M	Own
90				Conduct an independent impact evaluation of IRUWASA's Sustainability Framework (2026-2031)	External Evaluator /HPME	26-Jul	Jun-31	0	20	20	20	20	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
91				Prepare and publish the final progress report to the Board, EWURA, and MoW, showcasing achievements as a national case study.	ESG Coordinator	26-Jul	Jun-31	5	5	5	5	10	O&M	Own
92				Conduct quarterly ESG review meetings.	ESG Coordinator	26-Jul	Jun-31	10	10	10	10	10	O&M	Own
93				Trees planted along the IRUWASA water sources	HCPRU	26-Jul	31-Jul	30	30	30	30	30	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
94				Construct a weir and water storage facilities to improve water service availability.	DWSS	26-Aug	31-Jul	0	1500		1500	100	New Investment	Grants to other Development Partners

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
95				Strengthen water supply transmission and distribution infrastructures to avoid water diversion, water pipes wash away during storm and severe flood seasons.	DWSS	26-Aug	31-Jul		1000	212	1214	600	New Investment	Grants to other Development Partners

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
96				Procure and install prepaid water meters for all customers so as to promote water demand management and NRW reduction.	DWSS DCS	26-Aug	31-Jul		27000	0	1000	3000	New Investment	Grants to other Development Partners
97	Low revenue collection	Financial Sustainability Improved	Revenue collection efficiency to be maintained 98% by June 2031	Procure and replace a total of 1,800 old postpaid domestic water meters per year.	DWSS	26-Jul	Jun-31	270	297	327	359	395	New Investment	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
98				Procure and replace a total of 3,000 prepaid domestic water meters per year.	DWSS	26-Jul	Jun-31	0	1500	0	0	4500	New Investment	Own
99				Connect 1,800 new prepaid customers to the water supply network per year.	DWSS	26-Jul	Jun-31	1097	900	0		900	New Investment	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
100				Connect 3,000 new postpaid customers to the water supply network per year.	DWSS	26-Jul	Jun-31	450	495	544	599	659	New Investment	Own
101				Visit 300 customer connections in each quarter.	DWSS	26-Jul	Jun-31	15	15	15	15	15	O&M	Own
102			Reduce Operational Costs by 20% by June 2031	Outsource services for leak and sewer unblocking services.	DPMU	26-Jul	Jun-31	4	4	4	5	5	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
103				Acquire bulk materials for repair and maintenance.	DPMU	26-Jul	Jun-31	2	2	2	2	2	Rehabilitation/Replacement	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
104				Conduct collaborative capacity building in project proposal writing, water quality research, innovation and nature-based water source protection with higher learning institutions, environmental stakeholders, and communities.	HPME	26-Jul	Jun-31	15	15	15	15	15	O&M	Own/grant

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
105				Solicit 01 Development Partner	DPMU,	26-Jul	Jun-31	3	3	3	3	3	New Investment	Own
106				Implement one project proposal.	DPMU,	26-Jul	Jun-31	30	25	20	20	9	O&M	Own
107			Increased revenue base from TZS 935 million to TZS 1.3 billion by June 2031	Connect 5,000 new customers to the sewerage network through new project.	DPMU,	26-Jul	Jun-31	0	400	400	400	0	New Investment	Grants
108				Connect 480 new customers to the sewerage network.	DWSS	26-Jul	Jun-31	60	76	76	57	57	New Investment	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
109				Re-connect 3,600 water service connections per year.	DWSS	26-Jul	Jun-31	14	14	14	14	14	O&M	Own
110				Random Inspection of 3,000 on site water meters for functionality survey and inspection from various brands within the service area.	DWSS/DCS	26-Jul	Jun-31	10	10	10	10	10	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
111				Adjust the water and sewer tariffs to reflect operational costs.	DCS/ MNE DFA	26-Jul	Jun-31	0	0	0	0	0	O&M	Own
112				Conduct house-to-house revenue collection at all households in the service area.	DCS, DFA, DWSS	26-Jul	Jun-31	12	13	-	15	0	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
113				Upgrade to the latest version (v38) of meter reading and revenue collection devices.	DCS, HLS	26-Jul	Jun-31	50	50	-	100	0	O&M	Own
114				Conduct one follow-up meeting once every week for revenue collection monitoring.	DCS	26-Jul	Jun-31	0	0	0	0	0	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
115				Motivate the best staff performers in revenue collection as per the target (commission)	DCS	26-Jul	Jun-31	0	0	3	5	5	O&M	Own
116			Expanded smart water meter services to 35% of IRUWASA customers by 2031	Explore the best-performing brand of smart water meters and software.	DCS	26-Jul	Jun-31	4	4	0	10	0	O&M	Own
117				Recommend improvement to the manufacturer.	DWSS & DCS	26-Jul	Jun-31	10	10	0	0	0	O&M	Own

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
118				Explore advanced metering technology in collaboration with Universities (pilot studies) featuring self rechargeable batteries powered by water flow for enhanced durability and efficiency (Example TANESCO Electric meters).	DWSS & DCS	26-Jul	Jun-31	5	5	5	10	0	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
119				Develop three project proposals.	DWSS	26-Jul	Jun-31	15	15	15	0	0	O&M	Own
120	Non-adherence to wastewater quality standards	Operational efficiency and sustainability improved.	TBS and ISO Certificates for the provision of quality water and sanitation services acquired by June 2031	Acquire lab equipment	DWSS	26-Jul	Jun-31	50	50	50	50	25	New Investment	Own
121				Construct three fully equipped laboratories.	DWSS	26-Jul	Jun-31	200	200	100	200	25	New Investment	Grants
122				Conduct one full water quality analysis per quarter.	DWSS	26-Jul	Jun-31	55	55	65	65	65	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
123				Rehabilitation of the existing wastewater treatment plant at Don Bosco with a treatment capacity of 2,500m3 per day	DWSS	26-Jul	Jun-31	12	12	12	12	12	Rehabilitation/Replacement	Own
124				Construction of waste water treatment plant at Mgera with a treatment capacity of 6,000m3 per day	DWSS	26-Jul	Jun-31	3675	3675	9943	7078	5334	New Investment	Grants

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
125				Desludge two anaerobic and two sludge ponds	DWSS	26-Jul	Jun-31	0	105	0	0	105	O&M	Own
126				Desludge two dry ponds per year.	DWSS	26-Jul	Jun-31	40	40	40	40	40	O&M	Own
127				Direct labor for cleanliness intake, treatment plant, and water tanks	DWSS	26-Jul	Jun-31	30	30	30	30	30	O&M	Own
128				Identify a team of staff to serve as a steering committee.	DWSS	26-Jul	Jun-31	0	0	0	0	0	O&M	Own

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
129				Identify facilitators	DAHRM	26-Jul	Jun-31	2	2	0	0	0	O&M	Own
130				Conduct workshop training for ten staff and ten Board Members.	DAHRM	26-Jul	Jun-31	120	130	140	150	160	O&M	Own
131				Acquire and implement certification conditions.	DAHRM	26-Jul	Jun-31	0	0	0	0	0	O&M	Own
132				Pay the wastewater discharge fee/permit.	DAHRM	26-Jul	Jun-31	30	30	30	30	30	O&M	Own

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
133				Conduct a customer survey of 20% of existing sewerage customers.	DWSS	26-Jul	Jun-31	10	12	12	15	15	O&M	Own
134				Attend all identified chamber blockage within 12 hours once reported.	DWSS	26-Jul	Jun-31	82	82	82	82	82	O&M	Own

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
135	Inadequate institutional capacity (such as board, staff, working tools and equipment, offices, transport, computers, skills, and software)		Customer relationships and networking with other service providers were enhanced by June 2031	Hold a tender board meeting quarterly per year.	HPMU	26-Jul	Jun-31	50	55	60	65	70	O&M	Own
136			Repair and Maintain Office equipment by June, 2031	Prepare and implement a repair and maintenance schedule for vehicles, motorcycles, and the office building each year.	DAHRM	26-Jul	Jun-31	220	230	240	250	360	O&M	Own

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
137			Capacity of 10 Board Directors and 171 staff (from 136) built by June 2031	Pay employees' salaries & allowances every month.	DAHRM	26-Jul	Jun-31	3865	4552	4835	4922	5895	O&M	Own
138				Conduct 01 induction/orientation training for new Board Members	DAHRM	26-Jul	Jun-31	50	0	55	55	0	O&M	Own
139				Provide at least 01 leadership or governance training for Board Members.	DAHRM	26-Jul	Jun-31	70	70	0	70	70	O&M	Own

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
140				Conduct exchange visits/ share best practices in international water utilities on ESG best practices and innovation) for Board Members, Management, Supervisors, and other staff.	DAHRM	26-Jul	Jun-31	90	100	100	100	100	O&M	Own

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
141				Attend at least 60 professional meetings, conferences, or workshops annually.	DAHRM	26-Jul	Jun-31	175	175	175	175	185	O&M	Own
142				Provide annual staff refresher training.	DAHRM	26-Jul	Jun-31	100	100	100	100	110	O&M	Own
143				Facilitate leaders' official trips abroad every year.	DAHRM	26-Jul	Jun-31	150	150	150	150	155	O&M	Own
144				Facilitate staff on duty travel.	DAHRM	26-Jul	Jun-31	150	150	150	150	150	O&M	Own

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
145				Conduct induction training for all new employees each year.	DAHRM	26-Jul	Jun-31	10	10	10	20	15	O&M	Own
146				Organize training on cross-cutting issues.	DAHRM	26-Jul	Jun-31	30	30	30	30	35	O&M	Own
147				Conduct 01 multi-skilled staff training annually	DAHRM	26-Jul	Jun-31	18	18	18	18	18	O&M	Own

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
148				Facilitate long-term academic training for staff; (03 staff to attend Master's degree, 02 staff to attend a Degree, and 02 staff to attend Diploma)	DAHRM	26-Jul	Jun-31	50	50	50	50	50	O&M	Own
149				Sponsor six staff to attend professional examination programs	DAHRM	26-Jul	Jun-31	10	10	10	10	10	O&M	Own

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
150				Facilitate annual retirement preparation training and pay a golden handshake.	DAHRM	26-Jul	Jun-31	80	75	65	65	80	O&M	Own

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
151				Prepare management working tools (NRW reduction strategy, SP, BP, Board Charter, ICT policy, IA Plan, Stores manual, Annual Budget, Training Programme, etc.)	HPME	26-Jul	Jun-31	40	40	40	40	40	O&M	Own

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
152				Purchasing fuel and lubricants for vehicles and motorcycles	DAHRM DPMU	26-Jul	Jun-31	328	400	753	974	500	O&M	Own
153				Training for specific social groups (guards, Meter readers, and Leak attendants) about our services	DAHRM	26-Jul	Jun-31	5	5	5	15	5		Own

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
154			Work Environment and Welfare/well-being supported by June, 2031	Conduct staff training on Occupational Health, Safety, and medical check-ups each year for staff working in risky areas (as required by OSHA)	DAHRM	26-Jul	Jun-31	15	17	17	17	10	O&M	Own

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								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
155				Provide health and social amenities to 170 staff (tea, milk, gas, soap, mosquito repellent.	DAHRM	26-Jul	Jun-31	100	100	100	100	100	O&M	Own
156				Secure legal documents for authority (owned land and other legal compliance)	DAHRM	26-Jul	Jun-31	120	120	120	120	120	O&M	Own
157				Maintain a clean. office environment	DAHRM	26-Jul	Jun-31	80	100	100	100	100	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
158				Provide office security services.	DAHRM	26-Jul	Jun-31	325	325	325	325	350	O&M	Own
159				Improve the office environment (eg, toilets, stairs, parking) for people with disabilities.	DAHRM	26-Jul	31-Jul	0	50	0	0	10	O&M	Own
160				Construction of a multipurpose hall	DWSS	26-Jul	Jun-31	0	-	0	0	1200	New Investment	Loan
161				Construction of Office Building	DWSS	26-Jul	Jun-31	3,078	3,078	3,078	0	0	New Investment	Grants
162				Improvement of Ilula Office	DWSS	26-Jul	Jun-31	0	0	150	0	-	New Investment	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
163				Construction of Kilolo Office	DWSS	26-Jul	Jun-31	1,290	1,290		0	0	New Investment	Grants
164				Renovation /rehabilitation of building offices	DWSS	26-Jul	Jun-31	50	50	50	50	50	Rehabilitation/Replacement	Own
165				Renovation /rehabilitation of pump houses at Kilolo and Iringa municipality	DWSS	26-Jul	Jun-31	10	10	10	10	10	Rehabilitation	Own
166				Pay funeral costs and burial obligations.	DAHRM	26-Jul	Jun-31	40	40	40	40	40	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
167			Ensure good corporate governance by June, 2031	Establish and hold two Workers' Council meetings annually.	DAHRM	26-Jul	Jun-31	30	30	30	30	30	O&M	Own
168				Hold 12 Management meetings each year.	DAHRM	26-Jul	Jun-31	20	20	20	20	22	O&M	Own
169				Hold four staff meetings each year.	DAHRM	26-Jul	Jun-31	16	16	16	16	16	O&M	Own
170				Hold two joint Board-staff meetings each year.	DAHRM	26-Jul	Jun-31	10	10	10	10	10	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
171				Conduct a customer and staff satisfaction survey.	HPRU DCS DAHRM	26-Jul	Jun-31	5	5	50	5	5	O&M	Own
172			Maintain work performance and staff optimization by June, 2031	Fill five leadership vacancies	DAHRM	26-Jul	Jun-31	50	50	50	50	50	O&M	Own
173				Recruit 42 new staff across Directorates, Units, and Zones.	DAHRM	26-Jul	Jun-31	135	135	135	135	135	O&M	Own
174				Promote or re-categorize staff as needed.	DAHRM	26-Jul	Jun-31	20	20	20	20	25	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
175				Review and implement the staff Incentive Scheme.	DAHRM	26-Jul	Jun-31	100	100	100	100	100	O&M	Own
176				Hold an evaluation and negotiation meeting.	DPMU			50	65	65	65	65	O&M	Own
177				Participate in May Day activities each year.	DAHRM	26-Jul	Jun-31	15	15	15	15	15	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
178				Provide communication facilities (airtime, internet packages, telephones, postal charges) for employees.	DAHRM	26-Jul	Jun-31	36	36	36	36	36	O&M	Own
179				Support staff to participate in sports activities	DAHRM	26-Jul	Jun-31	50	50	50	50	55	O&M	Own
180				Hold the IRUWASA day event every year.	DAHRM	26-Jul	Jun-31	25	30	30	30	35	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
181				Pay staff annual leave entitlement.	DAHRM	26-Jul	Jun-31	70	80	90	90	100	O&M	Own
182				Pay long service award to staff.	DAHRM	26-Jul	Jun-31	90	125	125	125	125	O&M	Own
183				Pay staff gratuity	DAHRM	26-Jul	Jun-31	0	0	100	0	0	O&M	Own
184			Customer relationships and networking with other service providers were enhanced by June 2031	Hold for tender advertisement and stocktaking meeting.	DPMU	26-Jul	31-Jul	50	100	150	150	150	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
185			Repair and Maintain Office equipment by June, 2031	Provide working tools and furniture (eg, ergonomic chairs, tables) for all staff.	DAHRM	26-Jul	Jun-31	50	70	70	70	70	O&M	Own
186				Procure five new operational vehicles and 60 motorcycles.	DAHRM	26-Jul	Jun-31	100	52	60	200	200	Rehabilitation/Replacement	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
187				Provide insurance for motor vehicles, motorcycles and office buildings are insured annually to motor vehicles, motorcycles and office buildings.	DAHRM	26-Jul	Jun-31	60	60	70	70	80	O&M	Own
188				Provide smartphones for staff.	DAHRM	26-Jul	Jun-31	30	30	30	30	30	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
189				Service 50 fire extinguishers, AC, CCTV Camera, computer accessories, biometric, etc	DAHRM	26-Jul	Jun-31	30	30	30	30	30	O&M	Own
190				Procure a car tracking system device,	DAHRM	26-Jul	Jun-31	30	5	5	15	20	New Investment	Own
191				Provide uniforms and protective gear (boots, gloves, masks, etc.) for staff.	DAHRM	26-Jul	Jun-31	60	60	60	60	60	New Investment	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
192				Provide working tools (pipe wrench, hoe, Spade, axe, etc.) for staff.	DAHRM	26-Jul	Jun-31	10	10	10	10	10	New Investment	Own
193			Customer relationships and networking with other service providers were enhanced by June, 2031	Provision of network services and other applications (telecommunication, SMS, MajiIS, and other Government shared systems)	HICT	26-Jul	Jun-31	180	180	180	180	180	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
194				Pay for audit fees and other expenses.	CIA	26-Jul	Jun-31	70	74	77	81	84	O&M	Own
195			Electronic payment and Online payments channels expanded (e.g., using Credit Cards, etc.), and information flow systems enhanced by June 2031	Map all customers in GIS, GIS software, and other associated software, which will facilitate digitizing the IRUWASA infrastructure.	DWSS DCS HICT	26-Jul	Jun-31	25	25	25	25	25	O&M	Own
196				Handle customer complaints online.	DWSS DCS HICT	26-Jul	Jun-31	20	5	5	5	5	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
197				Water monitoring devices installed in 11 tanks	DWSS DCS HICT	26-Jul	Jun-31	0		150	250	50	New Investment	Own
198				Install the online applications system for new water connections.	DWSS HICT	26-Jul	Jun-31	15	15	20	20	20	New Investment	Own
199				Create and implement customers' forum for information and notification (CRM system)	HICT HPRU DCS	26-Jul	Jun-31	20	25	25	25	30	New Investment	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
200			Implement by 100% efficiency usage of ICT infrastructure and accessories by June 2031	Install and implement the independent Audit software.	HICT CIA	26-Jul	Jun-31	20	0	0	10	0	New Investment	Own
201				Supply 40 computers, tablets, consumables, and other accessories to all Directorates and Sections	HICT DAHRM DPMU	26-Jul	Jun-31	25	35	35	21	98	New Investment	Own
202				Install and maintain a strong, fast, and affordable internet network system.	HICT DPMU	26-Jul	Jun-31	40	40	42	40	40	O&M	Own

s/n	Key Strategic Issues	Objectives	Next Steps (milestones)	Activities (Actions to be taken)	By Whom	Start date (month and year)	Completion Date (month and year)	Costs (Million TZS)					Nature of Expenditure (O&M, New Investment or Renewal/Replacement)	Source of Funding
								2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
		Total Cost						90,130	82,867	54,866	48,332	54,239		

Table 11.2: Summary of Action Plan on sources of funds in TZS '000,000'

Description	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	Total Five years 2026/27-2030/31
Own source	13,888	16,088	16,948	18,067	19,446	**84,437**
Grants-Korea Exim Bank	46,742	62,279	37,304	26,165	20,776	**193,265**
Grants to other Development Partners	29,500	4,100	214	3,700	14,017	**51,531**
Investment cost - Loans	-	-	-	-	1,200	**1,200**
Total Cost	**90,130**	**82,867**	**54,866**	**48,332**	**54,239**	**330,433**

12.0 INVESTMENT PLAN

The main planned investments for the five consecutive years is summarized in ***Table 12.1.*** The main investments have been derived from both the Action and Assets Management Plans.

A Summary of physical works to be carried out, capital expenditure, and potential sources of funding for the five coming years is presented in the ***table below.***

Table 12.1: Investment plan

Purpose, target, or activity to be achieved by the investment	Asset	Asset Group	Summary of physical works	Design period (months)	Implementation period (months)	CAPEX in YEAR 2026/27 (Million TZS)		CAPEX in YEAR 2027/28 (Million TZS)		CAPEX in YEAR 2028/29 (Million TZS)		CAPEX in YEAR 2029/30 (Million TZS)		CAPEX in YEAR 2030/31 (Million TZS)		Source of funding
						New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	
Water supply coverage increased from 94% to 97% by 2031	Water system	Water Transmission Mains	Improvement of water supply services for 29 hill areas	13	36	100		100		100		100		100		Own
	Water distribution pipelines	Water Transmission Mains	Expand the water distribution network to Iringa Municipality, in urban areas, Kilolo, Ilula, and Isimani- Kilolo by 380Km per five years.	13	36	930		950		990		1,100		1,130		Own
	Construction of the water supply project at Ugele	Water Transmission Mains	Construction of the water supply project at Ugele	13	36	500		400		-		-		-		Grants
	Water intake	Distribution Mains	Construction of a 25km distribution network at Kilolo	13	36	-		1,125		1,125		-				Grants
	Booster station	Distribution Mains	construction of a 25km distribution network at Ilula	13	36	-		1,125		1,125		-		-		Grants
	Pumps	Distribution Mains	Construction of a 30km distribution network	13	36	-		1,350		1,350		-		-		Grants

Purpose, target, or activity to be achieved by the investment	Asset	Asset Group	Summary of physical works	Design period (months)	Implementation period (months)	CAPEX in YEAR 2026/27 (Million TZS)		CAPEX in YEAR 2027/28 (Million TZS)		CAPEX in YEAR 2028/29 (Million TZS)		CAPEX in YEAR 2029/30 (Million TZS)		CAPEX in YEAR 2030/31 (Million TZS)		Source of funding
						New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	
	Construction of the water supply project at Mafifi	Water Transmission Mains	Construction of the water supply project at Mafifi	3	6	50		-		-		-		-		Own
Sewerage coverage increased from 7.3% to 24% by June 2031	158km sewer network	Waste Water Treatment Plants	Construct 158km of new sewer network to cover Wilolesi, Lugalo, Gangilonga, Kihesa, Mtwivila, Mkimbizi and Kigonzile.	13	36	3,780		3,780		1,890		-		-		Grants
	Sewerage 10KM	Waste Water Treatment Plants	Expand 10km of sewer network at Mkwawa, Ilala, Mivinjeni, Frelimo, Miyomboni, Mshindo, Kwakilosa, Mlandege, Don-Bosco.	3	12	119		1,781		591		591				Own
	Sewerage 5KM	Waste Water Treatment Plants	Construct 5km of new sewer trunk main to the Don Bosco wastewater treatment plant.	3	12			89		30		30		-		Own
	Enlarge 12 km of the old/ overloaded of the existing network.	Waste Water Treatment Plants	Enlarge 12 km of the old/ overloaded of the existing network.	3	12	3,751		2,141		711		36		36		Own

Purpose, target, or activity to be achieved by the investment	Asset	Asset Group	Summary of physical works	Design period (months)	Implementation period (months)	CAPEX in YEAR 2026/27 (Million TZS)		CAPEX in YEAR 2027/28 (Million TZS)		CAPEX in YEAR 2028/29 (Million TZS)		CAPEX in YEAR 2029/30 (Million TZS)		CAPEX in YEAR 2030/31 (Million TZS)		Source of funding
						New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	
	Rehabilitate 300 existing manholes and inspection chambers.	Waste Water Treatment Plants	Rehabilitate 300 existing manholes and inspection chambers.	3	12		7,659		581		191		10		10	Grants
TBS and ISO Certificates for the provision of quality water and sanitation services acquired by June,2031	Construct waste water treatment plant-Kigonzile.	Waste Water Treatment Plants	Construction of waste water treatment plant at Kigonzile with a treatment capacity of 6,500m3 per day	13	36	7,659		7,659		7,659		-		-		Grants
	Sewerage ponds	Waste Water Treatment Plants	Construct of faecal sludge treatment plants, Ilula/Kilolo, each with a treatment capacity of 10m3 per day	13	36	331		331		331		-		-		Grants
	lab equipment	Workshop tools and laboratory equipment	Acquire lab equipment	3	12	250		250		150		250		50		Grants

Purpose, target, or activity to be achieved by the investment	Asset	Asset Group	Summary of physical works	Design period (months)	Implementation period (months)	CAPEX in YEAR 2026/27 (Million TZS)		CAPEX in YEAR 2027/28 (Million TZS)		CAPEX in YEAR 2028/29 (Million TZS)		CAPEX in YEAR 2029/30 (Million TZS)		CAPEX in YEAR 2030/31 (Million TZS)		Source of funding
						New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	
	Rehabilitation of the existing wastewater treatment plant at Don Bosco	Waste Water Treatment Plants	Rehabilitation of the existing wastewater treatment plant at Don-bosco with a treatment capacity of 2,500m3 per day	3	12		12		12		12		12		12	Own
	waste water treatment plant Mgera	Waste Water Treatment Plants	Construction of waste water treatment plant at Mgera with a treatment capacity of 6,000m3 per day	13	36	7,078		7,078		7,078		-		-		Grants
Increased daily water production capacity from 33,035 m3 to 63,035 m3/day by June, 2031	Install 03 new water booster pumps of 10 to 50 m3/h (Mlandege, Ruaha zone, Gangilonga-Mafifi juu)	Water Treatment Plants	Install 03 new water booster pumps of 10 to 50 m3/h (Mlandege, Ruaha zone, Gangilonga- Mafifi juu)	3	12	50		50		50		-		-		Own
	Construct 03 storage tanks (50 m3 - 100 m3) Iringa.	Water Treatment Plants	Construct 03 storage tanks (50 m3 - 100 m3) Iringa.	3	6	50		50		50		-		-		Own
	Construct 6 new Fire Hydrants (3 Iringa, 2 Ilula, and 1 Kilolo)	Water Treatment Plants	Construct 6 new Fire Hydrants (3 Iringa, 2 Ilula, and 1 Kilolo)	3	9	6		3		3		3		3		Own

Purpose, target, or activity to be achieved by the investment	Asset	Asset Group	Summary of physical works	Design period (months)	Implementation period (months)	CAPEX in YEAR 2026/27 (Million TZS)		CAPEX in YEAR 2027/28 (Million TZS)		CAPEX in YEAR 2028/29 (Million TZS)		CAPEX in YEAR 2029/30 (Million TZS)		CAPEX in YEAR 2030/31 (Million TZS)		Source of funding
						New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	
	Improve Idemle water source - Ilula	Water Treatment Plants	Improve Idemle water source - Ilula	3	9		15		-		-		-		-	Own
	Improve Ilomba water source - Ilula	Water Treatment Plants	Improve Ilomba water source - Ilula	3	9		-		20		-		-		-	Own
	Engage a consultant and construction works supervision.	Water Treatment Plants	Engage a consultant and construction works supervision.	13	36	4,808		4,808		4,808		-		-		Grants
	Construction of water intake (33,000 m3 per day), water Treatment plant at Mtitu (30,000 m3 per day), and 45 km of transmission main from Mtitu to Iringa Municipality.	Water Treatment Plants	Construction of water intake (33,000 m3 per day), water Treatment plant at Mtitu (30,000 m3 per day), and and 91.4 km of transmission main and 68km distribution for Kilolo, Ilula and Iringa Municipality..	13	36	23,982		23,982		23,982		-		-		Grants
	Booster station	Distribution Mains	Construction of a treatment plant with a capacity of 7500 m3 at Ilula	13	36	4,780		4,780		4,780		-		14,340		Grants

Purpose, target, or activity to be achieved by the investment	Asset	Asset Group	Summary of physical works	Design period (months)	Implementation period (months)	CAPEX in YEAR 2026/27 (Million TZS)		CAPEX in YEAR 2027/28 (Million TZS)		CAPEX in YEAR 2028/29 (Million TZS)		CAPEX in YEAR 2029/30 (Million TZS)		CAPEX in YEAR 2030/31 (Million TZS)		Source of funding
						New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	
	Construction of a pump station with a capacity of 6000 m3 at Kilolo	Water Treatment Plants	Construction of a pump station with a capacity of 6000 m3 at Kilolo	13	36	3,640		3,640		3,640		-		-		Grants
	Standby Pump	Water Treatment Plants	Improvement of the Ndiuka water treatment plant	13	36		842		842		842		-			Grants
	Acquire 9 standby pumps for water production (3 Kilolo, 2 Mbigili, 2 Mseke and 2 Mawelewele)	Distribution Mains	Acquire 9 standby pumps for water production (3 Kilolo, 2 Mbigili, 2 Mseke and 2 Mawelewele)	3	12		150		150		150		-		-	Own
	Improve Ikunduvi intake-water source - Ilula.	Water Treatment Plants	Improve Ikunduvi intake- water source - Ilula.	3	12	40		-		-		-		40		Own
	Improve Msongela 1,2&3 intake water source - Ilula.	Water Treatment Plants	Improve Msongela 1,2&3 intake water source - Ilula.	3	12	-		30		-		-		30		Own

Purpose, target, or activity to be achieved by the investment	Asset	Asset Group	Summary of physical works	Design period (months)	Implementation period (months)	CAPEX in YEAR 2026/27 (Million TZS)		CAPEX in YEAR 2027/28 (Million TZS)		CAPEX in YEAR 2028/29 (Million TZS)		CAPEX in YEAR 2029/30 (Million TZS)		CAPEX in YEAR 2030/31 (Million TZS)		Source of funding
						New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	
	Acquire seven standby doser pumps for water production at two Kilolo, three Ndiuka, one Kitwiru, and one Mbigili.	Water Treatment Plants	Acquire seven standby doser pumps for water production at two Kilolo, three Ndiuka, one Kitwiru, and one Mbigili.	3	12		44		35		22		22		22	Own
	Transformer services	Distribution Mains	Transformer services	3	12		20		30		30		30		30	Own
	Standby transformer 1600KVA for Ndiuka treatment plant	Distribution Mains	Standby transformer 1600KVA for Ndiuka treatment plant	3	12	150		150		-		-		300		Own
			Ten standby soft starters with 250kw for the Ndiuka treatment plant	3	12		50		50		50		50		250	Own
	Three standby variable speed drivers for controlling the motor with 200kw for the Ndiuka treatment plant	Distribution Mains	Three standby variable speed drivers for controlling the motor with 200kw for the Ndiuka treatment plant	3	12		-		85		85		85		85	Own

Purpose, target, or activity to be achieved by the investment	Asset	Asset Group	Summary of physical works	Design period (months)	Implementation period (months)	CAPEX in YEAR 2026/27 (Million TZS)		CAPEX in YEAR 2027/28 (Million TZS)		CAPEX in YEAR 2028/29 (Million TZS)		CAPEX in YEAR 2029/30 (Million TZS)		CAPEX in YEAR 2030/31 (Million TZS)		Source of funding
						New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	
Reduced NRW from 22.4% to 18% by June 2031	Replace 150 water meters per month.	Distribution Mains	Replace 150 water meters per month.	3	12		160		160		160		160		160	Own
	Acquire 03 standby float valves in each year for Iringa, Kilolo, and Ilula.	Distribution Mains	Acquire 03 standby float valves in each year for Iringa, Kilolo, and Ilula.	3	12		35		25		35		35		35	Own
	Install a new telemetry system for the tanks of Hoho, Mtwivila, Ugwachanya, and Cagrielo.	Intangible	Install a new telemetry system for the tanks of Hoho, Mtwivila, Ugwachanya, and Cagrielo.	3	12	85		85		85		85		340		Own
	Acquire 30 GPS-assisted mobile phones loaded with a network for enhancing leak repair teams, including emergency and survey teams	Intangible	Acquire 30 GPS-assisted mobile phones loaded with a network for enhancing leak repair teams, including emergency and survey teams.	3	12	3		3		41		41		41		Own

Purpose, target, or activity to be achieved by the investment	Asset	Asset Group	Summary of physical works	Design period (months)	Implementation period (months)	CAPEX in YEAR 2026/27 (Million TZS)		CAPEX in YEAR 2027/28 (Million TZS)		CAPEX in YEAR 2028/29 (Million TZS)		CAPEX in YEAR 2029/30 (Million TZS)		CAPEX in YEAR 2030/31 (Million TZS)		Source of funding
						New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	
	Acquire 01 leak detector, 01 meter calibration machine and 01 portable pressure gauge.	Office equipment, furniture, and fittings	Acquire 01 leak detector, 01-meter calibration machine and 01 portable pressure gauge.	3	12	94		54		54		-		202		Own
			Replace dilapidated pipes in Iringa Municipality, peri-urban areas, Ilula, Kilolo, and Isimani by 60km.	3	12		196		196		196		196		196	Own
			Survey illegal water connections / House reconnection	3	12	45		491		54		60		66		Own
Revenue collection efficiency to be maintained 98% by June 2031	Procure and replace a total of 1,800 old postpaid domestic water meters per year.	Distribution mains	Procure and replace a total of 1,800 old postpaid domestic water meters per year.	3	12	270		297		327		359		395		Own
	Procure and replace a total of 3,000 prepaid domestic water meters per year.	Distribution mains	Procure and replace a total of 3,000 prepaid domestic water meters per year.	3	12	1,500		1,500		1,500		1,500		1,500		Own

Purpose, target, or activity to be achieved by the investment	Asset	Asset Group	Summary of physical works	Design period (months)	Implementation period (months)	CAPEX in YEAR 2026/27 (Million TZS)		CAPEX in YEAR 2027/28 (Million TZS)		CAPEX in YEAR 2028/29 (Million TZS)		CAPEX in YEAR 2029/30 (Million TZS)		CAPEX in YEAR 2030/31 (Million TZS)		Source of funding
						New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	
	Connect at least 1,800 new prepaid customers to the water supply network per year.	Distribution mains	Connect at least 1,800 new prepaid customers to the water supply network per year.	3	12	900		900		900		900		900		Own
	Connect at least 3,000 new postpaid customers to the water supply network per year.	Distribution Mains	Connect at least 3,000 new postpaid customers to the water supply network per year.	3	12	450		495		544		599		659		Own
	Acquire 20 GPS-assisted mobile phones for enhancing revenue collection (Customer Mapping)	Office equipment, furniture, and fittings	Acquire 25 GPS-assisted mobile phones for enhancing revenue collection (Customer Mapping)	3	12	10		10		10		10		10		Own
Reduce Operational Costs by 20% by June			Acquire bulk materials for repair and maintenance.	3	12		2		2		2		2		2	Own

Purpose, target, or activity to be achieved by the investment	Asset	Asset Group	Summary of physical works	Design period (months)	Implementation period (months)	CAPEX in YEAR 2026/27 (Million TZS)		CAPEX in YEAR 2027/28 (Million TZS)		CAPEX in YEAR 2028/29 (Million TZS)		CAPEX in YEAR 2029/30 (Million TZS)		CAPEX in YEAR 2030/31 (Million TZS)		Source of funding
						New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	
2031			Solicit 01 Development Partner	3	12	3		3		3		3		3		Own
Increased revenue base from TZS 935 million to TZS 1.3 billion by June 2031			Connect at least 7,600 new customers to the sewerage network through new project.	13	36	-		400		400		400		-		Grants
	Connect at least 480 new customers to the sewerage network.	Distribution Mains	Connect at least 480 new customers to the sewerage network.	3	12	114		76		76		57		57		Own
Expanded smart water meter services to 35% of IRUWASA customers by 2031			Develop 03 project proposals.	3	12	5		5		5		5		5		Own
Work Environment and Welfare/well-being supported by June, 2031	Construction of a multipurpose hall	Buildings	Construction of a multipurpose hall	3	12	-		-		-		-		1,300		Own
	Construction of Ilula Office	Buildings	Construction of Ilula Office	3	12	-		-		-		920		-		Own
	Construction of Kilolo Office	Office equipment, furniture, and	Construction of Kilolo Office	13	36	-		-		950		-		-		Grants

Purpose, target, or activity to be achieved by the investment	Asset	Asset Group	Summary of physical works	Design period (months)	Implementation period (months)	CAPEX in YEAR 2026/27 (Million TZS)		CAPEX in YEAR 2027/28 (Million TZS)		CAPEX in YEAR 2028/29 (Million TZS)		CAPEX in YEAR 2029/30 (Million TZS)		CAPEX in YEAR 2030/31 (Million TZS)		Source of funding
						New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	
		fittings														
	Renovation /rehabilitation of building offices	Office equipment, furniture, and fittings	Renovation /rehabilitation of building offices	3	12		150		100		100		100		50	Own
	Renovation /rehabilitation of pump houses at Kilolo and Iringa municipality	Buildings	Renovation /rehabilitation of pump houses at Kilolo and Iringa municipality	3	12	10		10		10		10		10		Own
			Precautions to avoid the threat of water sources and water infrastructures during drought seasons are to construct rain harvesting and improve storage facilities for the intake and water supply infrastructures to keep water at least for three months and avoid water diverse, then to install a sluice valve, an air valve, and a washout where to the area necessary for transmission and distribution networks.	3	12	1,500		1,500		-		-		100		Loan

Purpose, target, or activity to be achieved by the investment	Asset	Asset Group	Summary of physical works	Design period (months)	Implementation period (months)	CAPEX in YEAR 2026/27 (Million TZS)		CAPEX in YEAR 2027/28 (Million TZS)		CAPEX in YEAR 2028/29 (Million TZS)		CAPEX in YEAR 2029/30 (Million TZS)		CAPEX in YEAR 2030/31 (Million TZS)		Source of funding
						New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	
			Precautions to avoid threats to water sources and water infrastructures during storm and severe flood seasons are to strengthen water Infrastructures to avoid overflow and maintain the good condition of wear for water supply systems. Also, avoid being carried away by rainfalls and or heavy winds.	3	12	1,000		1,000		600		600		600		Loan
Repair and Maintain Office equipment by June, 2031	Procure 2 new operational vehicles (2 Station Wagon and Canter) and 15 motorcycles.	Motor vehicles and cycles	Procure 2 new operational vehicles (01 Station Wagon and 01 Canter) and 15 motorcycles.	3	12		450		52		60		60		200	Own
Electronic payment and Online payments channels expanded (e.g., using Credit Cards, etc.), and information flow systems enhanced by June 2031	GIS software and other associated software, which will facilitate digitizing the IRUWASA infrastructure	Intangible	Map all customers in GIS, GIS software, and other associated software, which will facilitate digitizing the IRUWASA infrastructure.	3	12	25		25		25		25		25		Own

Purpose, target, or activity to be achieved by the investment	Asset	Asset Group	Summary of physical works	Design period (months)	Implementation period (months)	CAPEX in YEAR 2026/27 (Million TZS)		CAPEX in YEAR 2027/28 (Million TZS)		CAPEX in YEAR 2028/29 (Million TZS)		CAPEX in YEAR 2029/30 (Million TZS)		CAPEX in YEAR 2030/31 (Million TZS)		Source of funding
						New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	New Investment	Rehabilitation/ Replacement	
	Audit software	Intangible	Install the online applications system for new water connections.	3	12											Own
Implement by 100% efficiency usage of ICT infrastructure and accessories by June 2031	Supply 30 PCs to all directorates and Sections	Office equipment, furniture, and fittings	Supply 30 PCs to all directorates and Sections	3	12											Own

13.0 FINANCIAL PLAN

This chapter translates all planned activities in terms of financial capability to implement the same. It further projects the future income and expenditure of the Authority. All financial plans to cover Operation and Maintenance, Capital Expenditure, plus all identified sources of funds, are to be clearly elaborated in this part. The Financial plan will help the Authority to foresee the amount of cash flow required. It is through this that the Authority will be able to determine its future.

Future total revenue (turnover, including Depreciation and Return on Investment) will range between TZS. 13.8 billion, and TZS. 19.4 billion over the five years from 2026/2027 to 2030/2031, as shown in the Forecasted Financial Statements.

Total revenue (turnover) will be achieved if services are improved with increased revenue collection efficiency and review of water tariff in regard with IRUWASA's increase in production, distribution and administration costs. Currently electricity costs account for about 12% of IRUWASA's monthly revenue collection.

In response to this challenge, IRUWASA has planned to implement energy efficiency technology that will cut down the power cost by at least 10%. Additionally, a gradual increase in water tariffs, depending on an average increase of operation costs, will be applied. It is expected that the average tariff will range from Tsh. 2,531/= to 2,870/= between the years 2026 and 2031 and during the whole planning period.

13.1 Assumptions of Financial Projections

Therefore, the future IRUWASA Financial Plan and Statement has been drawn based on the following assumptions: -

i. Economic parameters will stand on average as stated in this Business Plan, i.e., inflation rate will be one-digit, that is, 5%, and average household income will be TZS 2,592,843.60, which is approximately USD 985.50, GDP growth rate will be 6% per year,

ii. The Operation and Maintenance cost reduction programme will be fully implemented.
iii. Working ratio will be 0.70,
iv. Production capacity and efficiency will be expanded and improved over time.
the five years to attain 63,035m^3/day,
v. NRW will be reduced from 22.46% (2026/27) to 18% by 2030/31,
vi. IRUWASA will execute the tariff setting as per the plan to meet the proposed planned activities as indicated in the Income Statement,
vii. Development Partners and Government-funded planned projects will be realized,
viii. IRUWASA will contribute not less than 20% of the investment,
ix. Water customers increase from 52,046 to 79,628 and sewer customers from 2,589 to 3,050,
x. Changes in the power tariff will be immediately addressed by the Regulator.
and
xi. There will be no legal changes that will affect IRUWASA's operational activities.

Presentation of assumptions for Financial *Projections is as provided in* ***Appendix A: Assumptions.***

13.2 Forecasting CAPEX and OPEX

i. Capital Expenditures (CAPEX)

IRUWASA capex include renewal and replacement of existing assets as derived from the Asset Management Plan (Lifecycle Management) and New Investments from the Business forecast. The authority has estimated Capital expenditure based on, among other things, market price, engineering estimates, and benchmarking.

ii. Forecasting of Operating and Maintenance Expenditures (OPEX)

Operating expenditures are the regular, usual and customary recurring costs of operating and maintaining the equipment or facility of the Authority. It includes production costs, distribution costs, repair and maintenance costs, sanitation costs, personnel costs, administration

costs, business promotion expenses, events and donation expenses, and bank charges. Operation and Maintenance Expenditures are presented as shown ***Appendix U*** to this Business Plan.

13.3 Sources of Financing

The available options for financing are basically loans and grants (external sources of financing) and tariffs (internal sources of financing).

External Sources of Finance

External sources of financing include loans, bonds and grants which are used to finance CAPEX. The information needed to calculate the loan repayments for future WSSA borrowings is the terms and conditions of the loan including amount, interest payable, down-payments and grace period where applicable. It is important to note that during the five years of the BP, only loans that have firm commitments shall be included in the CAPEX projections.

Other sources of CAPEX financing may be grants from donors or the Government and should only be included in the CAPEX when there is a firm commitment to receiving such grants. Project financing will be summarized as shown in ***Appendix V: Project Financing.***

13.4 Water Tariff Setting

Tariffs have been computed using the Water Tariff Application and Rate Setting Rules issued by EWURA (available at *www.ewura.go.tz).* Computation of the tariff has been based on the Revenue Requirement (RR) methodology, which implies that tariffs should cover the total cost of service, including operation and maintenance, depreciation (of all assets - own and grant-funded assets), and return on investment (excluding grant-financed assets) as follows:

Where:

RR	=	Revenue Requirement for the financial year
OM	=	Operation and maintenance costs;
D	=	Depreciation charge;
T	=	Corporate Taxes;
ROI	=	Return on Investment

WSSAs shall compute the average water tariff for each year based on the projected costs as follows:

Where:

AWT = Average Water Tariff

RR = Revenue requirement as determined above

OI = Other Income (including income from sanitation charges, new connection fees, reconnection fees, and operational grants)

Q = Annual water production

NRW = Non-Revenue Water

While in principle tariffs are aimed at recovering operational costs of IRUWASA, it is important to take into account the social acceptability of the proposed tariff by considering the ability to pay of customers. Presentation of the tariff setting has been summarized in ***Table 13.1***

Table 13.1: Water Tariff Setting

Description		Year						
	Unit	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
Revenue Requirements								
Operation and Maintenance cost	TZS	**9,994,421,423**	**11,024,141,150**	**11,783,888,854**	**13,044,110,385**	**13,904,060,087**	**15,113,122,709**	**16,314,756,345**

Description		Year						
	Unit	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
Depreciation charge	TZS	2,001,208,968	2,901,536,648	2,798,019,700	3,043,874,339	3,043,874,339	2,954,168,816	2,954,168,816
Return on Investment	TZS	**0**	**1,445,930,946**	**3,046,710,843**	**4,086,585,859**	**4,465,008,891**	**4,843,206,574**	**5,741,970,991**
Total Revenue Requirements	TZS	**11,995,630,391**	**15,371,608,744**	**17,628,619,397**	**20,174,570,583**	**21,412,943,317**	**22,910,498,099**	**25,010,896,152**
Less Other income			144,930,000.00	176,280,000.00	176,430,000.00	176,580,000.00	176,730,000.00	176,730,000.00
Total revenue requirements from water sales	TZS	11,995,630,391.00	15,226,678,744.00	17,452,339,397.00	19,998,140,583.00	21,236,363,317.00	22,733,768,099.00	24,834,166,152.00
Water production volume	m3	7,308,570.39	8,184,406.32	8,565,754.53	9,042,631.19	9,400,364.44	9,734,588.29	10,552,462.88
Non-Revenue Water	%	22.47%	21.50%	19.50%	18%	18%	18%	18%
Water billed volume	m3	**5,666,334.62**	**6,424,758.96**	**6,895,432.40**	**7,414,957.58**	**7,708,298.84**	**7,982,362.40**	**8,653,019.56**
Average water tariff	TZS/m3	**2,117.00**	**2,370.00**	**2,531.00**	**2,697.00**	**2,755.00**	**2,848.00**	**2,870.00**
Percentage Tariff increase	%		**12%**	**7%**	**7%**	**2%**	**3%**	**1%**

Note: The water production volumes in Table 13.1 reflect the projected demand-driven production used in the tariff computation, whereas the target of 63,035m³/day refers to the installed production capacity that will be available following commissioning of the new Mtitu River source; the additional capacity will be progressively utilized as water demand within the service area grows. The depreciation charges applied in the tariff computation are drawn from the Business Plan tariff model and are reconciled to the accounting depreciation reported in Table 13.3 and Appendix U through the treatment of newly capitalized project assets

Table 13.2 Rates and Other Charges

	Water Tariff										
S/N	**Details**	Unit	2022/2023	**2023/2024**	**2024/2025**	**2025/2026**	**2026/2027**	**2027/2028**	**2028/2029**	**2029/2030**	**2030/2031**
1	*Domestic*	TZS/m3	2,100	2,100	2,100	2,100	2,531	2,697	2,755	2,848	2,870
2	*Institution*	TZS/m3	2,100	2,100	2,100	2,100	2,531	2,697	2,755	2,848	2,870
3	*Industrial*	TZS/m3	2,100	2,100	2,100	2,100	2,531	2,697	2,755	2,848	2,870
4	*Commercial*	TZS/m3	2,100	2,100	2,100	2,100	2,531	2,697	2,755	2,848	2,870
5	*Kiosk*	TZS/m3	2,100	2,100	2,100	2,100	2,531	2,697	2,755	2,848	2,870
S/N	**New water connection fees**										
S/N	**Details**	Unit	2022/2023	**2023/2024**	**2024/2025**	**2025/2026**	**2026/2027**	**2027/2028**	**2028/2029**	**2029/2030**	**2030/2031**
1	*Domestic*	TZS	26000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000
2	*Institution*	TZS	26000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000
3	*Industrial*	TZS	26000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000
4	*Commercial*	TZS	26000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000
5	*Kiosk*	TZS	26000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000
S/N	**Reconnection fees**										
S/N	**Details**	Unit	2022/2023	**2023/2024**	**2024/2025**	**2025/2026**	**2026/2027**	**2027/2028**	**2028/2029**	**2029/2030**	**2030/2031**
1	*Domestic*	TZS	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
2	*Institution*	TZS	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
3	*Industrial*	TZS	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
4	*Commercial*	TZS	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
5	*Kiosk*	TZS	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
	Sanitation Tariff										
	Average Sewerage Tariff	TZS/m3					1,600	1,784	2,367	2,327	2,308
S/N	**Cesspit Emptying charges**	TZS/m3									
S/N	**Details**	Unit	2022/2023	**2023/2024**	**2024/2025**	**2025/2026**	**2026/2027**	**2027/2028**	**2028/2029**	**2029/2030**	**2030/2031**
1	*Domestic*	TZS/m3	75000	75000	75000	75000	75000	75000	75000	75000	75000

	Water Tariff										
S/N	**Details**	Unit	2022/2023	**2023/2024**	**2024/2025**	**2025/2026**	**2026/2027**	**2027/2028**	**2028/2029**	**2029/2030**	**2030/2031**
2	*Institution*	TZS/m3	85000	85000	85000	85000	85000	85000	85000	85000	85000
3	*Industrial*	TZS/m3	85000	85000	85000	85000	85000	85000	85000	85000	85000
4	*Commercial*	TZS/m3	85000	85000	85000	85000	85000	85000	85000	85000	85000
	Sludge disposal charges	TZS/m3	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
S/N	**New sewer connection fees**	TZS									
S/N	**Details**	Unit	2022/2023	**2023/2024**	**2024/2025**	**2025/2026**	**2026/2027**	**2027/2028**	**2028/2029**	**2029/2030**	**2030/2031**
1	*Domestic*	TZS	26000	26000	26000	26000	26000	26000	26000	26000	26000
2	*Institution*	TZS	26000	26000	26000	26000	26000	26000	26000	26000	26000
3	*Industrial*	TZS	26000	26000	26000	26000	26000	26000	26000	26000	26000
4	*Commercial*	TZS	26000	26000	26000	26000	26000	26000	26000	26000	26000

Source Business Plan Model

Note: The average sewerage tariff is computed from the sanitation cost of service and corresponds to a ratio of the average water tariff of approximately 63%, 66%, 86%, 82%, and 80% for FY 2026/2027 to FY 2030/2031, respectively, applied to metered water consumption of sewered customers.

13.5 Financial Statements

Financial statements have complied with the requirements of International Public Sector Accounting Standards (IPSAS). The financial statements are consistent with the projected CAPEX, OPEX, and financing arrangements as assumptions for financial projection and forecasting of expenditure. The following are three basic financial statements: -

(a) Forecasted Statement of Financial Performance;

(b) Forecasted Statement of Financial Position; and

(c) Forecasted Statement of Cash Flow

Table 13.3: Forecasted Statement of Financial Performance

Description	Historic Data			Current	Projections					
	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
Income										
Own funds										
Water Charges	8,272,879,782	8,708,801,660	10,051,805,192	**10,299,820,772**	12,063,330,550	12,822,990,932	14,863,558,200	15,705,073,878	16,802,650,860	18,130,250,338
Sewerage charges	729,767,932	682,010,738	699,611,452	**684,586,696**	485,624,538	472,264,156	657,661,613	669,335,637	686,605,753	720,936,040
Cesspit emptying charges					311,890,000	318,500,000	325,110,000	331,720,000	336,080,000	352,884,000
Sludge disposal charges										
New connection fees	416,308,905	188,052,216	-	**897,063,059**	93,600,000	124,800,000	124,800,000	124,800,000	124,800,000	124,800,000
Reconnection Fees	41,611,983	51,101,216	6,354,950	**52,271,458**	51,330,000	51,480,000	51,630,000	51,780,000	51,930,000	52,080,000
Other income	136,937,096	811,313,861	77,268,240	65,224,912	65,224,912	65,224,912	65,224,912	65,224,912	65,224,912	65,224,912
Sub-Total	**9,597,505,698**	**10,441,279,691**	**10,835,039,834**	**11,998,966,897**	**13,071,000,000**	**13,855,260,000**	**16,087,984,725**	**16,947,934,427**	**18,067,291,525**	**19,446,175,290**
Operational Grants										
Government	871,547,371	945,550,322	827,702,762	**1,236,951,575**						
Donors	-	-	-	**750,882,274**						
Sub-Total	**871,547,371**	**945,550,322**	**827,702,762**	**1,987,833,849**	-	-	-	-	-	-
Total Income	**10,469,053,069**	**11,386,830,013**	**11,662,742,596**	**13,986,800,746**	**13,071,000,000**	**13,855,260,000**	**16,087,984,725**	**16,947,934,427**	**18,067,291,525**	**19,446,175,290**

Table 13.3: Forecasted Statement of Financial Performance

Expenses										
Water production	1,723,479,659	1,850,472,748	2,022,924,402	2,280,292,185	2,512,306,442	2,723,772,397	3,143,345,977	3,325,556,538	3,519,374,528	3,784,723,047
Water Distribution	831,422,460	706,530,720	885,095,860	736,725,120	1,173,851,120	1,232,634,100	1,293,815,785	1,358,567,580	1,426,022,070	1,496,846,160
Sanitation	5,470,800	-	1,815,000	-	-	-	-	-	-	-
Maintenance and Repair	913,132,621	827,782,281	612,251,509	479,823,520	845,612,660	947,387,526	1,062,782,598	1,193,848,442	1,512,970,347	1,588,618,864
Personnel	2,331,161,787	2,718,032,812	2,996,259,620	2,926,274,006	3,306,783,003	3,620,430,453	4,009,083,596	4,427,550,977	4,877,842,387	5,271,959,227
Administration	2,098,776,429	2,562,181,097	2,397,141,673	2,880,346,276	3,024,363,590	3,126,533,826	3,282,860,517	3,447,003,543	3,619,353,720	3,800,321,406
Business promotion	74,275,400	64,279,560	79,671,000	74,804,200	78,544,410	82,471,631	86,595,212	90,924,973	95,471,221	100,244,782
Events and Donation	43,519,567	72,197,438	50,488,881	114,249,019	119,961,470	125,959,543	132,257,521	138,870,397	145,813,916	153,104,612
Board	114,048,789	135,541,150	179,235,640	135,849,624	140,242,105	144,854,210	149,696,921	154,781,767	160,120,855	165,726,898
Financial	112,106,334	97,935,017	60,930,130	26,612,490	27,943,115	29,340,270	30,807,284	32,347,648	33,965,030	35,663,282
Depreciation	1,783,695,899	1,835,574,838	1,941,995,054	2,001,208,968	2,901,536,648	2,798,019,700	3,043,874,339	3,043,874,339	2,954,168,816	2,954,168,816
Total Expenses	**10,031,089,745**	**10,870,527,661**	**11,227,808,769**	**11,656,185,408**	**14,131,144,563**	**14,831,403,656**	**16,235,119,750**	**17,213,326,204**	**18,345,102,890**	**19,351,377,094**
Before Tax Surplus /(Deficit)	**437,963,324**	**516,302,352**	**434,933,827**	**2,330,615,338**	**(1,060,144,563)**	**(976,143,656)**	**(147,135,025)**	**(265,391,777)**	**(277,811,365)**	**94,798,196**
Cooperate TAX										
After TAX	**437,963,324**	**516,302,352**	**434,933,827**	**2,330,615,338**	**(1,060,144,563)**	**(976,143,656)**	**(147,135,025)**	**(265,391,777)**	**(277,811,365)**	**94,798,196**

13.5.1 Statement of Financial Position

The data for the financial opening position is derived from the audited financial statements for FY 2024/2025, on which the projections for FY 2026/2027 to 2030/2031 are based, on the assumption that the audited historical financial data fairly represent the economic affairs of the Authority. Values of non-current assets have been derived from IRUWASA's Fixed Assets Register. The detailed information on the statement of financial position of IRUWASA is shown in Table **13.4 below.**

Table 13.4: Forecasted Statement of Financial Position

	Historical			Current	Projections					
Description	**2021/2022**	**2022/2023**	**2023/2024**	**2024/2025**	**2025/2026**	**2026/2027**	**2027/2028**	**2028/2029**	**2029/2030**	**2030/2031**
ASSETS										
Non-Current Assets										
Property, plant and equipment	76,425,009,974	**76,268,244,816**	76,661,848,034	78,088,023,019	128,098,753,891	196,156,054,192	259,886,499,852	262,189,271,036	264,314,792,091	267,817,563,274
Inventories (of capital in nature)	229,989,399	**149,666,163**	108,738,045	32,154,335	32,154,335	32,154,335	32,154,335	32,154,335	32,154,335	32,154,335
Intangible assets	92,647,483	**71,580,554**	53,822,631	42,838,962	36,413,118	30,951,150	26,308,478	22,362,206	19,007,875	19,007,875
Capital work in progress		**82,238,001**	-	-				-	-	
Total Non-Current Assets	**76,747,646,856**	**76,571,729,534**	**76,824,408,710**	**78,163,016,316**	**128,167,321,344**	**196,219,159,677**	**259,944,962,665**	**262,243,787,577**	**264,365,954,301**	**267,868,725,484**
Current Assets										

	Historical			Current	Projections					
Description	**2021/2022**	**2022/2023**	**2023/2024**	**2024/2025**	**2025/2026**	**2026/2027**	**2027/2028**	**2028/2029**	**2029/2030**	**2030/2031**
Inventories	2,274,102,377	**1,935,430,245**	2,085,869,219	2,070,456,741	3,191,388,850	2,435,086,142	2,691,249,528	2,867,197,842	3,112,926,475	3,112,926,475
Trade receivables	1,061,125,162	**1,009,696,814**	1,528,255,609	1,396,223,619	2,094,335,428.00	2,360,718,019	2,413,111,872	2,369,858,456	2,566,431,099	2,566,431,099
Other receivables	-	-								
Cash and cash equivalents	923,519,423	**1,021,211,329**	1,044,461,444	1,265,428,764	1,518,514,517	1,518,514,517	1,518,514,517	1,518,514,517	1,518,514,517	1,518,514,517
Total Current Assets	**4,258,746,962**	**3,966,338,388**	**4,658,586,272**	**4,732,109,124**	**6,804,238,795**	**6,314,318,678**	**6,622,875,917**	**6,755,570,815**	**7,197,872,091**	**7,197,872,091**
TOTAL ASSETS	**81,006,393,818**	**80,538,067,922**	**81,482,994,982**	**82,895,125,440**	**134,971,560,139**	**202,533,478,355**	**266,567,838,581**	**268,999,358,391**	**271,563,826,392**	**275,066,597,575**
LIABILITIES AND EQUITY										
LIABILITIES										
Non-Current Liabilities										
Long-term debt	659,358,296	**342,866,313**	26,374,331	-	-	-		-	-	1,200,000,000
Deferred Government Grant	-	-	-	-	-	-	-	-	-	
Total Non-Current Liabilities	**659,358,296**	**342,866,313**	**26,374,331**	**-**	**-**	**-**	**-**	**-**	**-**	1,200,000,000
Current Liabilities										
Trade payables	2,149,709,732	**1,642,836,687**	1,839,818,837	758,895,746	835,540,768	892,545,340	986,438,295	1,050,929,586	1,140,997,835	1,140,997,835
Total Current Liabilities	**2,149,709,732**	**1,642,836,687**	**1,839,818,837**	**758,895,746**	**835,540,768**	**892,545,340**	**986,438,295**	**1,050,929,586**	**1,140,997,835**	**1,140,997,835**
TOTAL LIABILITIES	**2,809,068,028**	**1,985,703,000**	**1,866,193,168**	**758,895,746**	**835,540,768**	**892,545,340**	**986,438,295**	**1,050,929,586**	**1,140,997,835**	**2,340,997,835**

	Historical			Current	Projections					
Description	**2021/2022**	**2022/2023**	**2023/2024**	**2024/2025**	**2025/2026**	**2026/2027**	**2027/2028**	**2028/2029**	**2029/2030**	**2030/2031**
EQUITY										
Government Fund	62,321,940,898	**62,321,940,898**	62,321,940,898	62,321,940,898	62,321,940,898	62,321,940,898	62,321,940,898	62,321,940,898	62,321,940,898	62,321,940,898
Accumulated Surplus/Deficit	15,875,384,892	**16,230,424,024**	17,294,860,916	19,814,288,796.00	71,814,078,472.74	139,318,992,117.10	203,259,459,388.18	205,626,487,907.84	208,100,887,658.28	210,403,658,841.92
TOTAL EQUITY	**78,197,325,790**	**78,552,364,922**	**79,616,801,814**	**82,136,229,694**	**134,136,019,371**	**201,640,933,015**	**265,581,400,286**	**267,948,428,806**	**270,422,828,556**	**272,725,599,740**
TOTAL LIABILITIES AND EQUITY	**81,006,393,818**	**80,538,067,922**	**81,482,994,982**	**82,895,125,440**	**134,971,560,139**	**202,533,478,355**	**266,567,838,581**	**268,999,358,391**	**271,563,826,392**	**275,066,597,575**

13.5.2 Statement of Cash Flows

A statement of cash flows provides information on the inflow and outflow of cash and cash equivalents and serves as an indicator of the liquidity of IRUWASA. It includes cash flows from operating, investing, and financing activities. Cash flows from operating activities have been derived from the principal revenue-generating activities. Cash flows from financing activities refer to activities that alter the equity capital and borrowing structure of IRUWASA, while cash flows from investing activities refer to the acquisition and disposal of long-term assets and other investments that are not included in the cash equivalents. The indirect method of presentation of the statement of cash flow is applied. The detailed statement of cash flow is shown in Table **13.5 below.**

Table 13.5: Forecasted Statement of Cash Flows (Direct Method)

Description	Historical			Current	Projections					
	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
Cash flow from Operating Activities										
Receipts										
Receipts from Water sales	**8,131,727,879**	**8,663,045,687**	9,327,278,553	10,647,320,860	12,718,596,854	13,738,723,942	14,790,920,264	15,558,150,154	16,356,665,511	17,912,361,024
Receipts from sewerage charges	729,767,932	682,010,738	699,611,452	**684,586,696**	692,864,722	706,722,016	720,856,457	735,273,586	749,979,057	764,978,639
Receipts from emptying charges					311,890,000	318,500,000	325,110,000	331,720,000	352,884,000	
Receipts from new connections	124,892,096	806,286,561	986,817,021	**897,063,059**	93,600,000	124,800,000	124,800,000	124,800,000	124,800,000	124,800,000
Receipts from reconnections	41,611,983	51,101,216	6,354,950	**52,271,458**	51,330,000	51,480,000	51,630,000	51,780,000	52,080,000	52,080,000
Other receipts from the government and donors	871,547,371	945,550,322	827,702,762	**1,236,951,575**						
Other non-consumption charges	428,353,905	193,079,516	74,174,313	62,480,348	65,224,912	65,224,912	65,224,912	65,224,912	65,224,912	65,224,912
Total Receipts	10,327,901,166	11,341,074,040	11,921,939,051	13,580,673,996	13,933,506,487	15,005,450,870	16,078,541,633	16,866,948,651	17,701,633,481	18,919,444,574
Payment										
Payment to suppliers	4,821,652,562	**6,470,150,170**	6,106,598,477	**6,526,693,495**	6,874,406,226.13	7,343,410,965.35	8,115,914,646.83	8,646,516,318.01	9,387,552,255.63	10,168,797,640
Payment to employees	2,792,243,373	**2,761,226,535**	3,250,487,842	**3,349,494,776**	3,662,944,380.34	4,010,373,638.28	4,440,887,174.68	4,904,426,130.62	5,403,216,764.22	5,839,782,473.32
Total Payments	7,613,895,935	9,231,376,705	9,357,086,319	9,876,188,271	10,537,350,606	11,353,784,604	12,556,801,822	13,550,942,449	14,790,769,020	16,008,580,114
Net cash from operating activities	2,714,005,231	2,109,697,335	2,564,852,732	3,704,485,725	3,396,155,881	3,651,666,266	3,521,739,811	3,316,006,203	2,910,864,461	2,910,864,461
Cash flow from Investing Activities										
Acquisition of Property, Plant and	2,704,641,626	**1,693,785,445**	2,212,432,152	**3,156,806,992**	3,143,070,128	3,651,666,266	3,521,739,811	3,316,006,203	2,910,864,461	4,110,864,461

Table 13.5: Forecasted Statement of Cash Flows (Direct Method)

Description	Historical			Current	Projections					
	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
Equipment										
Acquisition of Intangible Assets	9,971,835	**1,728,000**	5,692,674	**12,964,403**	-	-	-	-	-	-
ECL provision			6,985,808	- 2,744,972	-	-	-	-	-	-
Net cash from investing activities	2,714,613,461	1,695,513,445	2,225,110,634	3,167,026,423	3,143,070,128	3,651,666,266	3,521,739,811	3,316,006,203	2,910,864,461	4,110,864,461
Cash flow from Financing Activities										
Repayment of long-term borrowings		**316,491,984**	316,491,983	**316,491,982**	-	-	-	-	-	
Proceeds from long-term borrowings										1,200,000,000
Net cash from financing activities	-	316,491,984	316,491,983	316,491,982	-	-	-	-	-	1,200,000,000
Net increase in cash and cash equivalents	- 608,230	97,691,906	23,250,115	220,967,320	253,085,753	-	-	-	-	-
Cash and cash equivalents at the beginning of the period	924,127,653	923,519,423	1,021,211,329	1,044,461,444	1,265,428,764	1,518,514,517	1,518,514,517	1,518,514,517	1,518,514,517	1,518,514,517
Cash and cash equivalents at the end of the period	923,519,423	1,021,211,329	1,044,461,444	1,265,428,764	1,518,514,517	1,518,514,517	1,518,514,517	1,518,514,517	1,518,514,517	1,518,514,517

Note: The loan of TZS 1.2 billion is assumed to be drawn towards the end of FY 2030/2031 to part-finance the investment programme, with a grace period such that debt service (principal and interest) commences after the Business Plan period. The loan is accordingly reflected in the FY 2030/2031 Statement of Financial Position and Statement of Cash Flows.

13.6 Financial Ratios

Many financial ratios can be derived from the financial projections. These indicate the financial health of IRUWASA over time and can be used by a regulator such as EWURA and Ministry of Water for comparison of performance with other authorities.

The financial ratios are frequently used in analyzing performance of the Authority as well as serving the purpose for financial projections include the following:

i. Current Ratio

The current ratio (CR) measures whether or not the Authority has enough resources to pay its debts over the next 12 months. It compares IRUWASA's current assets to its current liabilities. The current ratio is an indication of IRUWASA's liquidity and ability to meet creditors' demands.

The computed financial ratios are presented in Table **13.6**

Current Ratio (CR) = Current Assets / Current Liabilities

ii. Operating Ratio

The operating ratio is an indicator that is used to measure the Authority's ability to recover operating costs (including depreciation) from its annual revenues. Operating ratio is calculated by dividing the Authority's total annual operating expenses with the annual revenue.

iii. Debt Servicing Coverage Ratio

The Debt Servicing Coverage Ratio (DSCR) measures the ability of IRUWASA to carry out payments of the loan (principal + interest). It indicates the percentage of total revenue income that is spent towards paying the annuities (interest and principal) on loans taken by IRUWASA.

iv. Account Receivable Collection Period

Account Receivable Collection period indicates the amount of money owed to the Authority by the customers, expressed as the average duration in months the utility takes to collect the bills. It is calculated by taking the total accounts receivable during the year divided by the total water and sewerage sales (bills) multiplied by 12. A value of between 1 and 2 months is considered reasonable.

v. Personnel Expenditure as % of Current Collection from Water and Sewerage Bills

Total personnel expenditures expressed as a percentage of the total collection from current water and sewerage bills plus collections from other water and sewerage related services (excluding grants and subsidies). The limit for this indicator is 30% as provided in the Performance Contract between the Ministry of Water and IRUWASA.

vi. Collection Efficiency (%)

This ratio refers to total collection from water and sewerage services expressed as a percentage of total water and sewerage billings. The target is to achieve 98% collection efficiency by June 2031.

Table 13.6: Financial Ratios

SN	Description	Unit	Historical			Current	Projections					
			2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
1	Current Ratio	Ratio	1.98	2.41	2.53	6.24	3.31	7.07	4.27	4.17	4.06	4.06
2	Working Ratio	Ratio	0.93	0.96	0.97	0.87	0.73	0.77	0.59	0.61	0.59	0.63
3	Operating Ratio	Ratio	1.11	1.13	1.15	1.02	0.92	0.95	0.73	0.74	0.70	0.75
4	Debt Service Coverage Ratio	Ratio	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5	Account Receivable Collection Period	Months	1.4	1.3	1.7	1.5	1.7	1.8	1.3	1.2	1.2	1.2
6	Personnel Expenses as % of Collections	%	24%	26%	28%	28%	28%	28%	28%	28%	28%	28%
7	Collection Efficiency	%	96%	96%	96%	96%	96.5%	97%	97%	97%	98%	98%

Note: The Authority has no outstanding debt-service obligations over FY 2025/2026 to FY 2029/2030. The TZS 1.2 billion loan to be drawn in FY 2030/2031 carries a grace period, with repayments commencing after the Business Plan period; the Debt Service Coverage Ratio is therefore not applicable (N/A) during the plan period and will be computed and reported once debt service commences.

14.0 MONITORING, EVALUATION, AND REPORTING

The success of the Business Plan depends on how well activities and results are monitored, evaluated and reported. A monitoring and evaluation system is needed to track progress, measure achievements and assess the impact of the plan. This system helps identify successes and failures, suggest ways to fix problems and improve the implementation of the Business Plan.

The Managing Director will have overall responsibility for monitoring and evaluation, but all stakeholders involved in implementing the Business Plan will take part at least once a year. Monitoring and evaluation will be done at different levels as summarized below:

i. **Individual Performance Level** - Individual performance targets will be agreed upon between the supervisors and or managers concerned. This will be part of the institutional Public Employee Performance Management Information System (PEPMIS). This system will be linked to performance contracts that are part of IRUWASA's management (Public Institutions Performance Management Information System (PIPMIS). An important role of the performance management system is to monitor performance and identify staff training and development needs.

ii. **Departmental Level** - Weekly departmental meetings shall be held to monitor the implementation of the departmental plans and report to the Managing Director.

iii. **Corporate/Management Level** - At the management level, weekly, monthly, and quarterly meetings (to be reported to the Board of Directors) shall be held to monitor the implementation of the operational plan along with the Utility's Strategic Plan. Also, the Management shall organize annual strategic reviews to evaluate the impact of operational plans at both operational and strategic levels. Additionally, all weekly, monthly, and quarterly reports will be submitted to EWURA, the Treasury Registrar, and MoW as per requirements. IRUWASA will also be responsible for reporting the annual performance to the respective authorities.

iv. **The Managing Director's Office** through Planning and Monitoring Section will have the overall responsibility to monitor and evaluate the implementation

of this Business Plan. This office will also coordinate the implementation of all activities related to the implementation of this Business Plan and report to the Board;

v. **Workers Council**- the council shall monitor the implementation of the Business Plan through meetings, which will be conducted twice a year, and report the performance to the Board, and
vi. **Board Level** - The Board shall monitor the implementation of both the operational activities and the Business Plan in quarterly meetings and report the WSSA's performance on quarterly basis.

The Annual Budget is used to carry out the operational plan each year. The operational plan is used to implement the Business Plan. This ensures that the organization always stays focused on the goals and strategies set out in the Business Plan and Strategic Plan.

IRUWASA Management will use monitoring to track progress and show how well goals are being achieved. Monitoring will help check if activities are on track and identify any changes needed due to developments in the water and sanitation sector or the political environment. Systems for monitoring, follow-up and control will be set up at all levels. Evaluation will support monitoring by reviewing planned, ongoing and completed activities to see if they are relevant, efficient, effective, impactful and sustainable. The Lessons learned will be used to improve future decisions.

15.0 CONCLUSION

IRUWASA in collaboration with the Ministry of Water, EWURA, the Office of the Treasury Registrar, and other stakeholders, aims to provide reliable and sufficient water supply and sanitation services that meet both Tanzanian and international water quality standards. The Authority also seeks to secure stable and enough funding to carry out key strategic activities. This Business Plan will help to improve daily operations, encourage customers to pay their water bills on time and achieve the Authority's main goal of fully covering costs while meeting the needs and expectations of the people.

APPENDICES & ANNEXES

APPENDIX B-1: OVERALL QUALITY OF SERVICE TARGETS

Code		Focus and Description	Minimum Service Level« Requirement by the WSSA	Units	Previous year's performance	Current performance	Service level Target:	Service level Target:	Target Service level:	Target Service level:	Target Service level:	Target Service level:
					2023/2024	**2024/2025**	**2025/2026**	**2026/2027**	**2027/2028**	**2028/2029**	**2029/2030**	**2030/2031**
WSS01		**Water Quality Testing samples for impurities**	To ensure that water is within standards as specified by TZ Standards (i.e 100% of all samples comply with TZ Standards).	%	99.0%	98.0%	99.1%	99.2%	99.3%	99.4%	99.5%	99.6%
WSS02		**Water Pressure Minimum/maximum water pressure**	Must maintain a pressure ranging from 0.6 to 2.5 bars ***(1bar is equivalent to 10m of column of water)***	Bars	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7
WSS03		**Reliability of supply Notify public of intention to interrupt supply - planned interruptions**	Minimum notification time of 12 hours for short interruptions (less than 4 hours)	Hours	12	12	12	12	12	12	12	12

Code		Focus and Description	Minimum Service Level« Requirement by the WSSA	Units	Previous year's performance	Current performance	Service level Target:	Service level Target:	Target Service level:	Target Service level:	Target Service level:	Target Service level:
					2023/2024	**2024/2025**	**2025/2026**	**2026/2027**	**2027/2028**	**2028/2029**	**2029/2030**	**2030/2031**
WSS04		Reliability of supply: Restoration after emergency lock-off	Maximum time of 24 hours to restore supply in service areas.	Hours	24	24	24	24	24	24	24	24
		Reliability of supply Notify public of intention to interrupt supply - unplanned interruptions	Maximum time of 2 hours to notify the public after the interruption	Hours	2	2	2	2	2	2	2	2
WSS05		**Sewerage Correction of sewerage problems**	A maximum of 24 hours to correct minor sewerage problems, i.e., blockage, after being informed.	Hours	10	24	24	24	24	24	24	24
WSS06		**Sewerage Sewerage effluent quality**	Ensure that sewerage effluent is within the standards specified by Tanzania Standards (i.e. 99% of all samples must meet the required	%	66.00%	66.00%	99.00%	99.00%	99.00%	99.00%	99.00%	99.00%

Code		Focus and Description	Minimum Service Level« Requirement by the WSSA	Units	Previous year's performance	Current performance	Service level Target:	Service level Target:	Target Service level:	Target Service level:	Target Service level:	Target Service level:
					2023/2024	**2024/2025**	**2025/2026**	**2026/2027**	**2027/2028**	**2028/2029**	**2029/2030**	**2030/2031**
			standards).									
WSS07		**Water meters Changing meters**	Maximum of 5 working days after meter change, the Licensee must provide consumers with details of the old and new meters on the following: date of change, meter readings and serial numbers.	Days	5	5	5	5	5	5	5	5
WSS08		**Delivery of bills Issue of the first bill**	Maximum time of 30 working days after connection.	Days	30	30	30	30	30	30	30	30

Code		Focus and Description	Minimum Service Level« Requirement by the WSSA	Units	Previous year's performance	Current performance	Service level Target:	Service level Target:	Target Service level:	Target Service level:	Target Service level:	Target Service level:
					2023/2024	**2024/2025**	**2025/2026**	**2026/2027**	**2027/2028**	**2028/2029**	**2029/2030**	**2030/2031**
WSS09		**Appointments Keeping appointments**	WSSA must make and keep an appointment at customer's request and must notify customers prior to appointed time. If upon arrival at premises, the customer has already left, the field officer should leave details related to the complaint, including time of the visit and contact number to the customer premises. Also, WSSA should notify him/her within 5 days of a new appointment.	Days	5	5	5	5	5	5	5	5

Code		Focus and Description	Minimum Service Level« Requirement by the WSSA	Units	Previous year's performance	Current performance	Service level Target:	Service level Target:	Target Service level:	Target Service level:	Target Service level:	Target Service level:
					2023/2024	**2024/2025**	**2025/2026**	**2026/2027**	**2027/2028**	**2028/2029**	**2029/2030**	**2030/2031**
WSS010		**Complaints Response to complaints**	Maximum time of 5 working days to complete investigation and response, from date of receipt of a complaint.	Days	3	5	5	5	5	5	5	5
WSS011		**Account status Issue of account status**	A maximum of five (5) days' notice is required from the customer for the meter to be read on the same day.	Days	3	5	5	5	5	5	5	5
			(or within 2 days if on a weekend) The customer is moving.	Days	1	2	2	2	2	2	2	2
			Maximum time of 15 working days to provide the final bill after the move.	Days	5	15	15	15	15	15	15	15

APPENDIX B-2: GUARANTEED QUALITY OF SERVICE TARGETS

Code	Focus and Description	Minimum Service Level Requirement by the WSSA	Previous year's performance	Current performance	Service level Target:	Service level Target:	Service level Target:	Service level Target:	Service level Target:	Service level Target:
			2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
WSSG 1	**Access** Connection to supply and/or sewerage	Maximum time of 7 working days.	5	7	7	7	7	7	7	7
WSSG 2	**Water meters 1** Meter installation	A maximum of 7 working days to install a meter at the customer's request.	5	7	7	7	7	7	7	7
WSSG 3	**Water meters 2** Repair or replacement of faulty meters	Maximum time of 15 working days to repair or replace the meter after being informed of the defect.	10	15	15	15	15	15	15	15

Code	Focus and Description	Minimum Service Level Requirement by the WSSA	Previous year's performance	Current performance	Service level Target:	Service level Target:	Service level Target:	Service level Target:	Service level Target:	Service level Target:
			2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
WSSG 4	**Water meters 3 Meter reading**	Meter reading is done at least once every month.	1	1	1	1	1	1	1	1
WSSG 5	**Wrongful disconnection** Stop wrongful disconnection	A maximum of 24 hours to restore wrongful water disconnection after being notified/ reported/ aware.	24	24	24	24	24	24	24	24
WSSG 6	**Reconnection**	Within 24 hours after debt settlement.	24	24	24	24	24	24	24	24

Code	Focus and Description	Minimum Service Level Requirement by the WSSA	Previous year's performance	Current performance	Service level Target:	Service level Target:	Service level Target:	Service level Target:	Service level Target:	Service level Target:
			2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
WSSG 7	Flooding from sewers- Internal Flooding	No sewage from a sewerage system that is vested in a Water authority shall enter a customer's building.	Presence of Sewage	Absence of Sewage	Absence of Sewage	Absence of Sewage	Absence of Sewage	Absence of Sewage	Absence of Sewage	Absence of Sewage
WSSG 8	Flooding from sewers- External Flooding	No sewage from a sewerage system which is vested in a water authority should enter a customer's land or property.	Presence of Sewage	Absence of Sewage	Absence of Sewage	Absence of Sewage	Absence of Sewage	Absence of Sewage	Absence of Sewage	Absence of Sewage

Code	Focus and Description	Minimum Service Level Requirement by the WSSA	Previous year's performance	Current performance	Service level Target:	Service level Target:	Service level Target:	Service level Target:	Service level Target:	Service level Target:
			2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
WSSG 9	**Transportation of Faecal Sludge**	No faecal sludge from a cesspit emptier, which is vested in a water authority, should be dumped at unauthorised land or property.	Absence of Faecal sludge	Absence of Faecal sludge	Absence of Sewage	Absence of Sewage	Absence of Sewage	Absence of Sewage	Absence of Sewage	Absence of Sewage

APPENDIX B-3: WATER SUPPLY PERFORMANCE

ID.NO	Performance Indicator	Climate Resilient KPIs	Previous year's performance	Current Performance	Service level Target:	Service level Target:	Target Service level:	Target Service level:	Target Service level:	Target Service level:
			2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
Protection of the user's interests										
User service accessibility										
PW 1(a)	Proportion of population living within the area with a water network (%)		93.00%	94.00%	94.50%	95.00%	95.50%	96.00%	96.50%	97.00%
PW 1(b)	Proportion of population served with water (%) (WSDP Indicator)		92.00%	93%	93%	93%	93%	93%	94%	95%

ID.NO	Performance Indicator	Climate Resilient KPIs	Previous year's performance	Current Performance	Service level Target:	Service level Target:	Target Service level:	Target Service level:	Target Service level:	Target Service level:
			2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
PW 2	Ratio of the total number of water connections to the total number of households (%)		71%	75%	79%	83%	88%	92%	96%	100%
PW 3	No. of public water kiosks		625	638	654	668	682	696	710	724
PW 4	Average hours of supply		23.3	23.9	23.97	23.97	23.97	23.97	23.97	23.97
Quality of service supplied to users										
PW 5	Water quality compliance (%)									
	3.1 E-coli		66%	66%	66%	70%	70%	90%	90%	90%
	3.2 Turbidity		66%	66%	66%	70%	70%	90%	90%	90%

ID.NO	Performance Indicator	Climate Resilient KPIs	Previous year's performance	Current Performance	Service level Target:	Service level Target:	Target Service level:	Target Service level:	Target Service level:	Target Service level:
			2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
PW 6	Percentage of complaints resolved (%)		100%	100%	100%	100%	100%	100%	100%	100%
Sustainability of the Operator										
	Operator's financial and economic sustainability									
PW 7	Metering ratio (%)	100	100%	100%	100%	100%	100%	100%	100%	100%
PW 8	Non-Revenue water		1,616,031	1,696,945	1,710,082	1,633,782	1,593,906	1,676,585	1,762,635	1,930,281
PW8(a)	NRW as a percentage of water produced (%);	below 20%	24%	22%	22%	20%	18%	18%	18%	18%

ID.NO	Performance Indicator	Climate Resilient KPIs	Previous year's performance	Current Performance	Service level Target:	Service level Target:	Target Service level:	Target Service level:	Target Service level:	Target Service level:
			2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
PW8(b)	NRW as total water losses (real/apparent) per connections per day (m3/conn/day); and		0.09	0.09	0.08	0.07	0.07	0.07	0.06	0.07
PW8 (C)	NRW as total water losses (real/apparent) per length of water mains (m3/km/day).		2.8	2.78	2.68	2.45	2.29	2.31	2.33	2.46
PW 9	Payment of electricity bills in %		100%	100%	100%	100%	100%	100%	100%	100%
PW 10	Revenue collection efficiency (%)		96%	98%	97%	97%	97%	97%	97%	97%

ID.NO	Performance Indicator	Climate Resilient KPIs	Previous year's performance	Current Performance	Service level Target:	Service level Target:	Target Service level:	Target Service level:	Target Service level:	Target Service level:
			2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
PW 11	Working ratio		0.8	0.7	0.7	0.7	0.6	0.6	0.6	0.6
PW 12	Operating ratio		0.9	0.8	0.8	0.7	0.7	0.7	0.7	0.7
PW 13	Contribution to investment (%)		20%	19%	18%	20%	20%	31%	34%	35%
	Operator's Cost Indicators									
PW 14	Personnel expenditure per m3 of water produced		437.9	387.5	415.7	432.1	452.7	475.3	498.1	491.6
PW15	Personnel expenditure as % of collection from water and sanitation bills		30%	27%	25%	25%	26%	27%	29%	28%

ID.NO	Performance Indicator	Climate Resilient KPIs	Previous year's performance	Current Performance	Service level Target:	Service level Target:	Target Service level:	Target Service level:	Target Service level:	Target Service level:
			2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
PW16	Administration costs per m3 of water produced.		350.3	381.4	380.2	373.2	370.7	370.1	369.6	354.4
Operator's infrastructural sustainability										
PW 17	Treated water storage capacity (hours)			10.2	10	9.8	9.6	9.3	26.7	26.1
PW 18	Water Mains rehabilitation (% per year)		0%	0%	0%	1%	1%	1%	1%	1%
PW 19	Water service connections rehabilitation (% per year)		0%	0%	0%	0%	0%	0%	0%	0%
Operator's operational sustainability										

ID.NO	Performance Indicator	Climate Resilient KPIs	Previous year's performance	Current Performance	Service level Target:	Service level Target:	Target Service level:	Target Service level:	Target Service level:	Target Service level:
			2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
PW 20	Mains failures (nr/km/year)		0	0	0	0	0	0	0	0
Operator's Human Resource Efficiency										
PW 21	Personnel/1000 (W&S) connections		2.53	2.34	1.87	1.83	1.82	1.81	1.8	1.76
PW 22	Revenue per staff per year (TZS/staff)		84	91.16	103.87	106.96	108.56	108.2	108.08	114.29
Environmental sustainability										
PW 23	Energy consumption (kWh/m3)		0.75	0.65	0.65	0.65	0.65	0.65	0.65	0.65

APPENDIX B-4: SANITATION PERFORMANCE

IND.NO.	Name of Indicator	Previous year performance	Current performance	Service level Target:	Service level Target:	Target Service level:	Target Service level:	Target Service level:	Target Service level:
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
Protection of the user's interests									
	User service accessibility								
PS 1	Proportion of population receiving WSSAs-regulated sanitation services (%)	80%	78%	79%	79%	79%	79%	79%	79%
PS 2	Proportion of population connected with sewerage network (%)	7%	6.70%	7.3%	7.5%	8%	9%	10%	24%
PS 3	Number of people sensitized and trained in sanitation.	1,985	2,819	3,313	3,356	3,404	3,456	3,512	3,512
PS 4	Percentage of population using emptiable latrines	37%	36%	35%	35%	35%	34%	34%	34%
PS 5	Number of households with a connection to the sewerage	2,525	2,589	2,673	2,748	2,824	2,899	2,975	3,050
	Quality of service supplied to users								
PS 6	Percentage of complaints resolved (%)	100%	100%	100%	100%	100%	100%	100%	100%
Sustainability of the Operator									
	Operator's financial and economic sustainability (is combined with water)								
	Operator's infrastructural sustainability								
PS 7	Treatment of collected wastewater (%).	100%	100%	100%	100%	100%	100%	100%	100%
PS 8	Treatment of collected faecal sludge (%).	100%	100%	100%	100%	100%	100%	100%	100%
PS 9	Sewerage Mains rehabilitation (%	1%	1%	1%	1%	1%	3%	2%	2%

IND.NO.	Name of Indicator	Previous year performance	Current performance	Service level Target:	Service level Target:	Target Service level:	Target Service level:	Target Service level:	Target Service level:
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	per year)								
PS 10	Sewerage service connection rehabilitation (% per year)	46%	47%	49%	49%	50%	34%	30%	26%
	Operator's operational sustainability								
PS 11	Sewer blockages (nr/100km of sewers/year)	45.94	46.85	48.64	49.13	49.58	34.49	30.26	26.23
PS 12	Sewer collapses (nr/100km of sewers/year).	0	0	0.07	0.07	0.07	0.07	0.07	0.07
Environmental sustainability									
PS 13	Wastewater quality compliance (%)								
	8.1 BOD5 compliance	60	66.67	66.67	66.67	70	78	85	85
	8.2 COD compliance	60	66.67	66.67	66.67	70	78	85	85
PS 14	Energy consumption (kWh/cu.m)								
PS 15	Safe disposal of sludge (%)	100%	100%	100%	100%	100%	100%	100%	100%
PS 16	Percentage of reuse of treated effluent/sludge (%)	0%	0%	0%	0%	0%	0%	0%	0%

APPENDIX B-5: STATUS OF ONGOING IMPROVEMENT PROJECTS

SN	Project Name	Project Activities	Implementation Status (%)	Project Cost (TZS)	Project Financier	Commenced Date	Completion Date	Remarks

SN	Project Name	Project Activities	Implementation Status (%)	Project Cost (TZS)	Project Financier	Commenced Date	Completion Date	Remarks
1	Isimani- Kilolo water Supply Project	i. Improvement of Mgera Intake ii. Expansion of Ndiuka Treatment plant by increasing production of 7,000 liters per day. iii. iii. Construction of Sedimentation facilities at Mbigili with a capacity of treating (4,000m3/day) iv. Construction of 7 storage tanks ranging from 500m3 to 100m3 capacity. v. Construction of 49km of 8" pipes vi. Construction and expansion of 190km for distribution lines in different 29 villages. vii. procurement of pumps viii. construction of 15 domestic public points ix. Procurement and installation of 1,000 water meters.	99%	9,270,306,365.00	MoW 92703063 65	15/04/2020	30/6/2026	
2	Improvement Water Supply at Iringa Municipality, Kilolo ,Ilula Townships and Isimani Kilolo	Expansion of water supply distribution network at IRUWASA HQ 40km, Ilula 10km, and Kilolo 10km ii. Rehabilitation of water supply distribution network at IRUWASA HQ 4km, Ilula 0.75km, and Kilolo 2km iii. Construction of 6 Fire Hydrants at Kigonzile, Mgongo, Kitwiru, Msisina, and Kilolo	27%	697,192,000.00	IRUWASA	7/1/2025	30/6/2026	Under construction stage
3	Improvement of Sanitation Services at Iringa Municipality	i.Construction of a sewerage system 6km i.Rehabilitation of Sewer Network 1.2 km at Mlandege, Mivinjeni, Ilala Mkwawa, and Makorongoni areas i.Construction of sis toilets at the tank area(Gangilonga, Mlandege, Ruaha, Ilula, Kilolo zones)	9%	178,452,356.00	IRUWASA	7/2/2025	30/6/2027	Under construction stage

SN	Project Name	Project Activities	Implementation Status (%)	Project Cost (TZS)	Project Financier	Commenced Date	Completion Date	Remarks
4	Water supply project at Mlafu in Ilula town, Kilolo District	i. Construction of a water trap at the source located in Isagwa Village with a capacity to produce 302.4 cubic meters per day. ii. Construction of a Water Transport Pipeline with a distance of 13.37 km from the source to the Tank (From the source of Isagwa to the 50,000 liter Tank is 0.5 km and from the source of Mgombezi (BPT No.2) to the 135,000 liter Tank located in Idasi is 12.87 km. iii. Construction of Two (2) Tanks - Isagwa 50,000 liters and Itungi (Idasi) 135,000 liters 104 iv. Laying of water supply pipes totaling 42.01 km (Isagwa Subdistrict Km 10.098, Mlafu and Itungi Km 31.912). v. Installation of Pipe Joints vi. Construction of 52 community water stations. (Isagwa Subdistrict 16 stations, Mlafu and Itungi Subdistrict 36) and vi. Construction of Fences on the Tanks both with a source height of 217 meters.	67%	1,340,601,649.60	MoW	December, 2024	6/1/2025	Under construction stage
5	Water Supply project at Mwiluti Village and Replacement of Old pipes at Mtua- Ilula Zone	i. Expanding the water supply network by extending water supply to Mwiluti area - 13km ii. Construction of three (03) public water collection points for citizens iii. Renovating the distribution pipe system by removing old pipes and laying new pipes - 4.4km	99%	441,435,640	IRUWASA	1/8/2026	7/6/2026	Under procurement

SN	Project Name	Project Activities	Implementation Status (%)	Project Cost (TZS)	Project Financier	Commenced Date	Completion Date	Remarks
6	Water Supply Project at Mafifi Juu Mlima Gangilonga	i. Construction of a 2.76 km main water supply pipeline to the Tank ii. Construction of a 2.9 km water distribution network iii. Installation of a water pump with a capacity of 86,400 liters per day iv. Construction of a water tank on the ground with a capacity of 25,000 liters of water	5%	166,590,240.60	IRUWASA	1/7/2026	30/06/2028	Under the design stage
7	Renovation/Rehabilitation of office buildings	Rehabilitation/ Renovation of existing office buildings for IRUWASA HQ, ILULA AND KILOLO ZONE works includes i. Structural and civil works -roofing, beams, columns, and slab repairing, crack fillings, floor repairing; ii. architecture works - painting, polishing, partitions, carpentry; iv. Mechanical, Electrical, and Plumbing works; v. iv. IT and Communication systems	0%	400,000,000	IRUWASA	1/7/2026	30/06/2028	Under the design stage
8	Construction of a multipurpose hall	I. Soil investigation ii. Earth works iii. Foundation Works IV. superstructure works v.roofing vi. external and internal wall plastering vii. flooring viii. windows and doors ix. False ceiling x. painting xi. Mechanical, electrical, and plumbing works xii. fire and safety systems xiii. external works xiv. supply of hall furniture and accessories	0%	1,300,000,000	IRUWASA	1/7/2028	30/06/2029	Under the design stage

SN	Project Name	Project Activities	Implementation Status (%)	Project Cost (TZS)	Project Financier	Commenced Date	Completion Date	Remarks
9	Construction of office building at Ilula	I. Soil investigation ii. Earth works iii. Foundation Works IV. superstructure works v. roofing vi. external and internal wall plastering vii. flooring viii. windows and doors ix. False ceiling x. painting xi. Mechanical, electrical, and plumbing works xii. fire and safety systems xiii. external works xviii. supply of office furniture, computer, printer, and accessories	0%	920,000,000	IRUWASA	1/8/2029	30/06/2030	Under the design stage
	Grand Total Cost			**14,714,578,251**				

Appendix C: WSSA Assessment (Internal Factors)

Assessment Criteria	Category of performance indicators	Strength in this area and reasons for the strength		Improvement is needed in this area, and the reasons for improvement are.		Rank of the required improvement*
		Strength	**Reasons**	**Improvement needed**	**Reasons**	
Protection of user interest	Service accessibility *(PW1- PW4 and PS1-PS4)*	**Good Service coverage and reliable water supply**	**Service Coverage: 94%, Hours of Service: 23.9**			**1**
		Good Sanitation Service coverage	***Sanitation Service Coverage: 78.5%***			**1**

Assessment Criteria	Category of performance indicators	Strength in this area and reasons for the strength		Improvement is needed in this area, and the reasons for improvement are.		Rank of the required improvement*
		Strength	**Reasons**	**Improvement needed**	**Reasons**	
	Quality of service *(PW5 - PW6 and PS6)*			***Improve E. coli and turbidity compliance level.***	***Low E-coli compliance level of: 66% and Turbidity compliance level of: 66%***	**1**
		All complaints resolved	Percent of complaints resolved is 100%			**1**
Sustainability of the operator				Reduce NRW	High NRW of: 22.46%	**2**
		Acceptable revenue collection efficiency	Revenue collection efficiency of: 98%			**1**
		Good financial position	Working ratio of: 0.7 and Operating ratio of: 0.82			**3**
	Cost indicators *(PW14-PW16)*	Acceptable Personnel expenditure	Personnel expenditure is: 0.3%			**2**
	Infrastructure sustainability *(PW17 -PW19)*			Improve the extent of Water Mains rehabilitation.	The percentage of Water Mains rehabilitation is: 0%	**2**
	Human resource efficiency *(PW21-PW22)*	Acceptable ratio of Personnel/1000 (W&S) connections	Personnel/1000 (W&S) connections is: 2.3			**3**

Assessment Criteria	Category of performance indicators	Strength in this area and reasons for the strength		Improvement is needed in this area, and the reasons for improvement are.		Rank of the required improvement*
		Strength	Reasons	Improvement needed	Reasons	
Environmental Sustainability	*PW 23 and PS11-PS16*					**2**

Appendix D: Analysis of External Environment - PESTEL analysis

Changes in external factors to which the WSSA must respond		Possible changes for WSSA	Impact	Probability	Overall Importance	Preparedness	**Planned Actions** (*for external changes with a preparedness score of less than or equal to 2 and an overall importance of greater than or equal to 4*)	Comments
POLITICAL	Change of Policy	Failure to meet some organizational objectives	High impact	Has occurred / Confirmed	6	Not well prepared - Only general ideas	Indicate Planned Action	Consultations should be made during policy changes
	Availability of funds for investments from MoW	Failure to implement some projects	High impact	Very likely to occur	9	Not well prepared - Only general ideas	Indicate Planned Action	Consultations should be made during undertakings for assurance.
	Change of leadership	Failure to operate the organization's activities	Medium impact	Very likely to occur		Not well prepared - Only general ideas		National election to take place in 2025
	Funds from Development Partners	Failure to implement some objectives	Medium impact	Likely to occur	4	Not well prepared - Only general ideas	Indicate Planned Action	Projects finalization.

Changes in external factors to which the WSSA must respond		Possible changes for WSSA	Impact	Probability	Overall Importance	Preparedness	Planned Actions (*for external changes with a preparedness score of less than or equal to 2 and an overall importance of greater than or equal to 4*)	Comments
	Expansion of Municipal Boundaries, which cause decline in the % of population served and network area	Failure to meet service standards	Medium impact	Likely to occur	4	Not well prepared - Only general ideas		Higher Costs needed to rescue the situation. (Budgeted for peri urban).
ECONOMIC	Financial Crisis and currency fluctuations.	Failure to implement some objectives	High impact	Likely to occur	6	Not well prepared - Only general ideas	Indicate Planned Action	Close follow-ups on world economic trends.
	National Budget Deduction/reduction	Failure to implement some objectives	High impact	Very likely to occur		Not well prepared - Only general ideas		-
	Revenue amount/collection efficiency	Failure to implement some objectives	High impact	Likely to occur	6	Not well prepared - Only general ideas		Strategies are in place
	Changes in Tariff	Failure to meet operational costs	High impact	Very likely to occur	6	Not well prepared - Only general ideas		Planned for tariff change
	Availability of funds for investments from the MoW	Failure to implement some objectives	High impact	Very likely to occur	6	Not well prepared - Only general ideas		Consultations should be made during undertakings for assurance

Changes in external factors to which the WSSA must respond		Possible changes for WSSA	Impact	Probability	Overall Importance	Preparedness	Planned Actions (*for external changes with a preparedness score of less than or equal to 2 and an overall importance of greater than or equal to 4*)	Comments
SOCIAL	Increase in illegal consumption	loss of revenue and increased NRW	High impact	Likely to occur	6	Not well prepared - Only general ideas	Indicate Planned Action	Continuous inspections.
	Low priority for water payment.	failure to meet Budget and Plans	High impact	Likely to occur	6	Not well prepared - Only general ideas		Budget for Training, sensitization and advertisement.
	Demographics changes.	Failure to meet revenue targets	Low impact	Highly unlikely	1	Not well prepared - Only general ideas		Training for attitude change
	Conflicts with customers	Reduced willingness to pay	High impact	Highly unlikely	3	Not well prepared - Only general ideas		More meetings, Compensation
TECHNOLOGICAL	Water Meter Technology	Failure to meet customer needs and revenue targets	High impact	Very likely to occur	9	Not well prepared - Only general ideas	Indicate Planned Action	Installation of prepaid and computerized meters.
	Adopting a modern water and wastewater	Water supply and or sanitation	High impact	Very likely to occur	9	Not well prepared - Only general	Indicate Planned Action	Higher Training Costs,

Changes in external factors to which the WSSA must respond		Possible changes for WSSA	Impact	Probability	Overall Importance	Preparedness	Planned Actions (*for external changes with a preparedness score of less than or equal to 2 and an overall importance of greater than or equal to 4*)	Comments
	treatment system	systems failure and inability to repair and reduce WSSA production capacity				ideas		expecting challenges associated with new project
ENVIRONMENTAL	Water source pollution.	Failure to deliver reliable water services	High impact	Very likely to occur	9	Not well prepared - Only general ideas	Indicate Planned Action	Cause high treatment cost. Separate emergence funds should be arranged for curbing the gap in case of the event.

Changes in external factors to which the WSSA must respond		Possible changes for WSSA	Impact	Probability	Overall Importance	Preparedness	Planned Actions (*for external changes with a preparedness score of less than or equal to 2 and an overall importance of greater than or equal to 4*)	Comments
	River sedimentation	Los of water source	High impact	Likely to occur	6	Not well prepared - Only general ideas	Indicate Planned Action	Cause high treatment cost. Separate emergence funds should be arranged for curbing the gap in case of the event.

Changes in external factors to which the WSSA must respond		Possible changes for WSSA	Impact	Probability	Overall Importance	Preparedness	Planned Actions (*for external changes with a preparedness score of less than or equal to 2 and an overall importance of greater than or equal to 4*)	Comments
	Climatic change	1. Decreased water availability from the water source 2. Destruction of water infrastructure (tanks, pipes meters) due to flood and or drought	High impact	Very likely to occur		Not at all prepared - vaguely mentioned and not thought about it		Reduced water availability and damage to water infrastructure due to floods or drought lead to high treatment costs, separate emergency funds should be arranged to cover the financial gap during such events.

Changes in external factors to which the WSSA must respond		Possible changes for WSSA	Impact	Probability	Overall Importance	Preparedness	Planned Actions (*for external changes with a preparedness score of less than or equal to 2 and an overall importance of greater than or equal to 4*)	Comments
	Floods and	Destruction of water infrastructure due to failure to deliver service	High impact	Likely to occur	6	Not at all prepared - vaguely mentioned and not thought about it	Indicate Planned Action	Reduced water availability and damage to water infrastructure due to floods lead to high treatment costs, separate emergency funds should be arranged to cover the financial gap during such events.

Changes in external factors to which the WSSA must respond		Possible changes for WSSA	Impact	Probability	Overall Importance	Preparedness	Planned Actions (*for external changes with a preparedness score of less than or equal to 2 and an overall importance of greater than or equal to 4*)	Comments
	Drought	Failure to deliver water service to IRUWASA customers	High impact	Very likely to occur	9	Not well prepared - Only general ideas	Indicate Planned Action	Reduced water availability due to drought lead to failure to deliver water service ,separate emergency funds should be arranged to cover the financial gap during such events.
LEGAL	Change of service area boundaries	Failure to offer service as per standards	Low impact	Likely to occur	2	Not well prepared - Only general ideas		Cause some of the operation frameworks to change.
	Operating rules and regulations of Water Act.	Public outcry can cause revenue loss and or trust issues	Medium impact	Likely to occur	4	Not well prepared - Only general ideas	Indicate Planned Action	-

Changes in external factors to which the WSSA must respond		Possible changes for WSSA	Impact	Probability	Overall Importance	Preparedness	Planned Actions (*for external changes with a preparedness score of less than or equal to 2 and an overall importance of greater than or equal to 4*)	Comments
	Change of Constitution and or Government structure	Public outcry can cause revenue loss and or trust.	Medium impact	Likely to occur	4	Not well prepared - Only general ideas	Indicate Planned Action	-

What is the real effect (impact) if the change occurs	Probability/likelihood of the change to occur in three (3) year's period	Overall Importance (Highlight scores that are greater than or equal to 4)	Preparedness: (Highlight scores that are less than or equal to 2))
3= High impact	3 = Very likely to occur	Multiply Impact by Probability.	3. Completely prepared - Well to fairly developed plan
2 = Medium impact	2 = Likely to occur		2. Not well prepared - Only general ideas
1 = Low impact	1 = Highly unlikely		1. Not at all prepared - vaguely mentioned and not thought about it
4 = Don't know	4 = Don't know		

Key to the External Factors Table (PESTEL Analysis)

Appendix E: SWOC Analysis

POSITIVE	NEGATIVE
Strengths	**Weaknesses**
1. Reliable source of water at Little Ruaha River and Kitwiru Spring. 2. Existence of a water treatment plant with high capacity compared to the needs 3. Sole legal water supply and sanitation service provider in Iringa Municipal, Ilula, and Kilolo Townships 4. Good Service coverage and reliable water supply - Service Coverage: 94%, Hours of Service: 23.9 5. Installation of pre-paid meters 6. Availability of cesspit emptier trucks 7. Good performance record. 8. Availability of Integrated Water Resources Management. 9. Good and professional customer care, whereby all reported complaints are resolved by 100% 10. Acceptable revenue collection efficiency above the acceptable level of 95% (98% the current efficiency) 11. Good financial position - Working ratio of: 0.7 and Operating ratio of: 0.82 12. Acceptable Personnel expenditure - Personnel expenditure below 30% 13. Acceptable ratio of Personnel/1000 (W&S) connections - Personnel/1000 (W&S) connections is: 2.3	1. Dilapidated water pipelines in peri-urban and Kilolo and Ilula Townships. 2. Untimely repair/replacement of broken pipes and water meters 3. High NRW of an average 22.4% 4. Low coverage of sewerage service in the service area of 7.3% 5. Waste water stabilization ponds are not working efficiently. 6. Shortage of educational/awareness on connection to and usage of sewerage system. 7. Noncompliance of E-coli and Turbidity level - Low E. coli compliance level of: 66% and Turbidity compliance level of: 66% 8. Insufficient water storage capacity

Opportunities	Challenges
1. A growing population and housing need more water and sanitation services. 2. Availability of Mtitu River gravity water sources 3. Government support and assistance in major investments 4. Availability of loans for capital investment from financial institutions 5. Availability of reliable water sources and potential for exploration of the Mtitu River as an alternative source of water 6. Availability of sites with possible groundwater resources 7. Availability of land for possible dam locations 8. Availability of Higher Learning Educational Institutions 9. High demand, as there is no substitute for water 10. Tourism center establishment for the southern highland zones in Iringa.	1. High energy costs in the production and distribution of water 2. Pollution and destruction of water sources by human activities which might affect the Climate Change. 3. Destruction of water supply and sewerage infrastructure by human activities such as construction, urban farming, theft, and sabotage/vandalism 4. Reluctance of customers to connect to sewerage system 5. Un-surveyed areas are hard to reach with cesspit emptier trucks or to connect them to the water supply and sewerage system. 6. Water theft (illegal water connections and consumption) 7. Political interferences (*e.g*. during tariff setting). 8. Pollution of water sources which might negatively affect the climate change.

Appendix F: Water Demand ProjectionS

Table 6.1: Water Demand Projection

S/N	1	2	3	4	5	
Year	Domestic	Institution	Industrial	Commercial	Kiosk	**Total**
2024/2025	8,822,972	7,486.20	2,274	14,231	16,301	**8,863,265**
2025/2026	9,034,724	7,613.90	2,274	14,257	16,710	**9,075,578**
2026/2027	9,251,557	7,716.10	2,300	14,282	17,067	**9,292,922**
2027/2028	9,473,594	7,818.30	2,325	14,308	17,425	**9,515,471**
2028/2029	9,700,961	7,920.50	2,351	14,334	17,783	**9,743,348**
2029/2030	9,933,784	8,022.70	2,376	14,359	18,141	**9,976,682**
2030/2031	10,172,195	8,124.90	2,402	14,385	18,498	**10,215,604**
2031/2032	10,416,327	8,227.10	2,427	14,410	18,856	**10,460,248**
2032/2025	10,666,319	8,329.30	2,453	14,436	19,214	**10,710,750**
2025/2034	10,922,311	8,431.50	2,478	14,461	19,571	**10,967,253**
2034/2035	11,184,446	8,533.70	2,504	14,461	19,929	**11,229,874**

Table 6.1(b): Production-Demand Ratio

Year	**2024/25**	**2025/26**	**2026/27**	**2027/28**	**2028/29**	**2029/30**	**2030/31**	**2031/32**	**2032/25**	**2025/34**	**2034/35**
Ratio	64%	70%	74%	79%	82%	84%	86%	89%	91%	97%	100%
M3	24,283	24,865	25,460	26,070	26,694	27,333	27,988	28,658	29,345	30,047	30,767

Appendix G: Sewage and Faecal Sludge Generation & Projections

Table 6.2: Amount of Sewage and Faecal Sludge Generation

Year	Faecal Sludge Generation (m3)		Total FS generation(m3)	Faecal Sludge to be Collected (m3)		Total FS to be collected (m3)	Gap (m3)	Sewage generation (m3)
	Pit latrines	Septic tanks		Pit latrines	Septic tanks			
	1	2	(3)=(1)+(2)	4	5	(6)=(4)+(5)	(7)=(3)-(6)	
	TZS IN 000	TZS IN 000	TZS IN 000	TZS IN 000	TZS IN 000	TZS IN 000	TZS IN 000	TZS IN 000
2024/2025	51,569	34,801	86,370	51,569	34,801	86,370	-	-
2025/2026	51,623	36,266	87,889	51,623	36,266	87,889	-	3,902
2026/2027	51,677	37,321	88,998	51,677	37,321	88,998	-	4,012
2027/2028	51,731	38,375	90,106	51,731	38,375	90,106	-	4,122
2028/2029	51,785	39,430	91,215	51,785	39,430	91,215	-	4,233
2029/2030	51,839	40,485	92,323	51,839	40,485	92,323	-	4,343
2030/2031	51,893	41,539	93,432	51,893	41,539	93,432	-	4,453
2031/2032	51,947	42,594	94,541	51,947	42,594	94,541	-	4,563
2032/2025	52,001	43,648	95,649	52,001	43,648	95,649	-	4,498

Year	Faecal Sludge Generation (m3)		Total FS generation(m3)	Faecal Sludge to be Collected (m3)		Total FS to be collected (m3)	Gap (m3)	Sewage generation (m3)
	Pit latrines	Septic tanks		Pit latrines	Septic tanks			
	1	2	(3)=(1)+(2)	4	5	(6)=(4)+(5)	(7)=(3)-(6)	
2025/2034	52,055	44,703	96,758	52,055	44,703	96,758	-	4,604
2034/2035	52,109	45,758	97,867	52,109	45,758	97,867	-	4,710

Appendix H: Water Service Coverage Projections

S/N	Ward/ Street Name	Total Population (No)	Current		Water Supply Coverage Projections (%)									
			Population Directly Served with Water (No)	Population Directly Served with Water (%)	2025/ 26	2026/ 27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
1	Dabaga	9,124	8,268	91%	91%	92%	92%	93%	93%	93%	93%	93%	94%	94%
2	Gangilonga	8,474	8,468	100%	93%	95%	96%	98%	99%	100%	100%	100%	100%	98%
3	Igumbilo	10,962	10,860	99%	99%	98%	98%	98%	97%	97%	98%	98%	99%	99%
4	Ihimbo	12,387	11,088	90%	89%	89%	89%	89%	89%	88%	89%	90%	90%	91%
5	Ilala	4,036	4,012	99%	97%	95%	97%	98%	96%	94%	97%	99%	100%	100%
6	Ilula	15,747	10,844	69%	69%	69%	68%	68%	68%	68%	67%	67%	67%	66%
7	Isakalilo	22,397	22,217	99%	98%	97%	95%	94%	93%	91%	90%	89%	88%	86%
8	Kalenga	12,338	11,706	95%	94%	94%	94%	93%	93%	92%	91%	92%	92%	92%
9	Kihesa	23,919	23,919	100%	99%	97%	96%	94%	93%	92%	90%	89%	88%	87%
10	Kihorogota	9,555	8,600	90%	90%	90%	91%	91%	91%	91%	91%	90%	90%	90%
11	Kising'a	10,282	8,297	81%	81%	81%	81%	82%	82%	82%	82%	82%	81%	81%
12	Kitanzini	2,731	2,731	100%	100%	98%	96%	94%	97%	95%	93%	91%	87%	85%
13	Kitwiru	21,867	21,140	97%	98%	99%	99%	99%	99%	99%	98%	98%	97%	97%
14	Kwakilosa	8,107	8,136	100%	100%	99%	99%	98%	98%	97%	96%	96%	95%	94%
15	Makorongoni	7,582	7,052	93%	95%	97%	99%	100%	99%	98%	97%	96%	95%	94%
16	Malengamakali	10,087	8,860	88%	91%	94%	97%	100%	99%	99%	99%	99%	98%	98%
17	Mivinjeni	4,782	4,782	100%	99%	99%	98%	97%	96%	96%	95%	94%	93%	92%
18	Mkimbizi	16,128	15,115	94%	93%	92%	91%	91%	90%	90%	90%	91%	91%	91%
19	Mkwawa	16,450	16,450	100%	99%	99%	99%	99%	100%	100%	100%	100%	100%	99%
20	Mlandege	4,547	4,547	100%	99%	98%	99%	99%	100%	100%	100%	100%	100%	100%

S/N	Ward/ Street Name	Total Population (No)	Current		Water Supply Coverage Projections (%)									
			Population Directly Served with Water (No)	Population Directly Served with Water (%)	2025/ 26	2026/ 27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
21	Mshindo	1,678	1,673	100%	98%	100%	95%	98%	100%	99%	100%	100%	98%	97%
22	Mtitu	15,333	10,728	70%	75%	80%	84%	89%	93%	95%	98%	99%	100%	100%
23	Mtwivila	13,385	13,386	100%	99%	99%	98%	97%	97%	96%	95%	94%	93%	93%
24	Mwangata	26,492	26,044	98%	97%	95%	94%	93%	91%	90%	89%	88%	87%	86%
25	Nduli	11,064	10,885	98%	98%	98%	97%	97%	97%	96%	96%	95%	95%	94%
26	Nyalumbu	21,619	15,123	70%	69%	71%	73%	75%	77%	78%	80%	81%	82%	83%
27	Nyang'oro	11,428	9,810	86%	87%	86%	87%	88%	89%	89%	90%	91%	91%	92%
28	Ruaha	12,822	12,657	99%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Total		345,322	317,398	93%	93%	93%	93%	93%	93%	93%	93%	93%	93%	92%

Appendix I: Sanitation Service Coverage Projections

			Current Sanitation Coverage 2024/2025				Sanitation Coverage Projections (%)				
SN	Ward/ Street Name	Total Population (No)	Population connected with sewerage network (No)	Population served by WSSA's regulated Faecal Sludge emptying and safe disposal services (No)	Total population served (No)	Proportion of Population with improved onsite sanitation services (%)	2025/26	2026/27	2027/28	2028/29	2029/30
S/N		(1)	(2)	(3)	(4)=(2)+(3)	(5)=(4)/(1)					
1	Dabaga	9,124	-	7,437	7,437	81.5%	83.6%	83.6%	83.6%	84.9%	84.6%
2	Gangilonga	8,474	2,479	4,938	7,417	87.5%	88.3%	88.4%	88.5%	88.6%	88.8%
3	Igumbilo	10,962	-	8,886	8,886	81.1%	81.1%	82.1%	82.3%	84.9%	85.9%
4	Ihimbo	12,387	-	10,088	10,088	81.4%	82.3%	82.8%	82.4%	83.9%	84.4%
5	Ilala	4,036	2,601	1,209	3,810	94.4%	96.0%	96.9%	97.6%	98.4%	99.1%
6	Ilula	15,747	-	12,788	12,788	81.2%	82.9%	82.3%	83.7%	84.1%	85.5%
7	Isakalilo	22,397	-	18,189	18,189	81.2%	82.0%	82.0%	83.2%	84.5%	85.7%
8	Kalenga	12,338	-	10,318	10,318	83.6%	83.7%	84.4%	84.4%	85.9%	86.4%
9	Kihesa	23,919	-	19,377	19,377	81.0%	81.5%	81.7%	81.8%	81.9%	82.4%
10	Kihorogota	9,555	-	7,744	7,744	81.0%	82.1%	82.4%	82.6%	82.9%	82.9%
11	Kising'a	10,282	-	8,365	8,365	81.4%	83.4%	83.0%	82.7%	82.9%	82.9%
12	Kitanzini	2,731	2,430	129	2,559	93.7%	93.2%	94.5%	96.3%	98.2%	99.9%
13	Kitwiru	21,867	-	17,715	17,715	81.0%	81.6%	81.8%	81.9%	83.3%	90.6%
14	Kwakilosa	8,107	3,438	3,784	7,222	89.1%	90.2%	90.0%	90%	90.5%	90.5%
15	Makorongoni	7,582	3,064	3,903	6,967	91.9%	92.9%	92.9%	92.9%	92.9%	92.9%
16	Malengamakali	10,087	-	8,183	8,183	81.1%	82.2%	82.9%	82.9%	82.9%	82.9%
17	Mivinjeni	4,782	1,809	2,415	4,224	88.3%	90.3%	90.9%	91.5%	92.1%	92.6%
18	Mkimbizi	16,128	-	13,075	13,075	81.1%	81.1%	81.2%	81.5%	82.9%	83.3%
19	Mkwawa	16,450	6,289	8,235	14,524	88.3%	89.0%	88.2%	87.5%	86.8%	86.1%
20	Mlandege	4,547	954	2,916	3,870	85.1%	87.6%	88.4%	89.1%	89.8%	90.4%
21	Mshindo	1,678	783	726	1,509	89.9%	95.1%	99.2%	100%	100%	100%
22	Mtitu	15,333	-	12,420	12,420	81.0%	82.7%	82.7%	82.9%	83.0%	83.4%
23	Mtwivila	13,385	-	10,848	10,848	81.0%	82.8%	82.3%	82.8%	83.3%	83.7%
24	Mwangata	26,492	-	21,462	21,462	81.0%	82.5%	81.7%	80.8%	80.0%	79.3%

			Current Sanitation Coverage 2024/2025				Sanitation Coverage Projections (%)				
SN	**Ward/ Street Name**	**Total Population (No)**	**Population connected with sewerage network (No)**	**Population served by WSSA's regulated Faecal Sludge emptying and safe disposal services (No)**	**Total population served (No)**	**Proportion of Population with improved onsite sanitation services (%)**	**2025/26**	**2026/27**	**2027/28**	**2028/29**	**2029/30**
S/N		**(1)**	**(2)**	**(3)**	**(4)=(2)+(3)**	**(5)=(4)/(1)**					
25	Nduli	11,064	-	8,967	8,967	81.0%	82.0%	82.6%	82.2%	83.8%	84.4%
26	Nyalumbu	21,619	-	17,519	17,519	71.0%	72.6%	72.8%	78.1%	78.4%	79.6%
27	Nyang'oro	11,428	-	9,283	9,283	81.2%	82.2%	82.8%	82.4%	83.9%	84.5%
28	Ruaha	12,822	-	10,405	10,405	81.2%	81.3%	82.5%	82.6%	83.5%	84.0%
Total		**345,322**	**23,847**	**9,333**	**10,185**	**84%**	**86%**	**86%**	**86%**	**86%**	**86%**

Appendix J: Historical Operational Disruptions

Climatic Event (Excessive rainfall, Floods, the Climatic Resilience plan will be IRUWASA's priority in implementing this Business Plan.	When Did It Occur (year)	Name of Infrastructure Disrupted	Duration of Service Disruption	Financial Impact	Indicate the Remedial Measures Implemented	Estimated cost of remedial measures implemented
Drought	2018	Water pumps at Ndiuka intake.	3 years	2018/2019-2020/2021	Construction of 2 alternative small intakes with pumps at the Ndiuka treatment plants	2,000,000,000
Floods	2023	An overflow of rainwater caused damage to the transmission and distribution pipes.	1 year	2022/2023	Replacement of Damaged pipes	400,000,000
	2023	Weakening and or wash away of concrete anchor blocks can cause pipe breaks.	1 year	2022/2023	Replacement of Damaged pipes and anchor blocks	300,000,000

Appendix K: Vulnerability Assessment

System	Threat	Probability of Threat Occurring	Consequences Should the Threat Occur	Vulnerability Score	Adaptation Improvement	Adaptation Cost	Avoided Cost	Prioritization(High/ medium/low
		(a)	(b)	(c)=(a)×(b)	(d)	(e)	(f)	
Raw Water Intake	Drought	3	3	9	1. Tree plantation at river water sources 2. Construction of rain harvesting and improved storage facilities to keep water at least for three months 3. Construction of wear for water supply assurance at the intake	3,000,000,000	2,000,000,000	High
	Storm	2	3	6	Strengthen water Infrastructures to avoid overflow and maintain the good condition	600,000,000		Medium

System	Threat	Probability of Threat Occurring	Consequences Should the Threat Occur	Vulnerability Score	Adaptation Improvement	Adaptation Cost	Avoided Cost	Prioritization(High/ medium/low
					of wear for water supply for assurance at the intake.			
	Severe Flood	3	3	9	Strengthen water infrastructure to avoid washouts from rainfalls.	900,000,000	400,000,000	High
Treatment Facilities	Drought	3	3	9	Improve the treatment plants to be able to survive drought conditions by the installation of alternative washouts for sands as much as possible in tanks and main pipes.	2,000,000,000	500,000,000	High
	Storm	3	3	6	Strengthen water Infrastructures to avoid water overflows.	600,000,000	400,000,000	Medium

System	Threat	Probability of Threat Occurring	Consequences Should the Threat Occur	Vulnerability Score	Adaptation Improvement	Adaptation Cost	Avoided Cost	Prioritization(High/ medium/low
	Severe Flood	2	3	6	Strengthen water Infrastructures to avoid water overflows.	300,000,000	12000000	Medium
Distribution Facilities	Drought	3	3	9	Strengthen water Infrastructures to avoid water overflows.	6,000,000,000	4,000,000,000	High
	Storm	3	2	6	Strengthen water Infrastructures to avoid being carried away by rainfalls and or heavy winds.	500,000,000	200,000,000	Medium
	Severe Flood	3	3	9	Strengthen water Infrastructures to avoid water overflows.	500,000,000	200,000,000	
Customer household supply	Drought	2	3	6	Strengthen water distribution infrastructures to avoid being carried away	500,000,000	500,000,000	

System	Threat	Probability of Threat Occurring	Consequences Should the Threat Occur	Vulnerability Score	Adaptation Improvement	Adaptation Cost	Avoided Cost	Prioritization(High/ medium/low
					by rainfalls and or heavy winds, and to make an assessment of proper borehole location for the future sustainable water supply.			

Key for Vulnerability Assessment

			Ratings	
Probability of threat occurring	**Likelihood** low=1; medium= 2; and high = 3		Low	1
	• Low - No records of historical occurrence of event in 20 years • Medium - Historical occurrence of the event in 20 years has occurred once • High - Historical occurrence of an event in 20 years has occurred more than once		Medium	2
Consequently, should the threat occur	1 - Low (minimal disruption); 2 - Medium (some disruption, less than 24 hours); and 3 - High (disruption longer than 24 hours) Based on the water utility's ability to deliver safe water		High	3
Vulnerability Score	This is the product of the probability multiplied by the consequence.			
Adaptation Improvements	These are proposed adaptation improvements, e.g., riverbank/ building strengthening, relocation of facilities, etc.			

Key for Vulnerability Assessment

		Ratings		
Avoided Cost	This is the cost of the damage that will not occur due to the implementation of the adaptation option.			
Prioritization	If Vulnerability score < 4 then Low risk; If 5<Vulnerability score<6 = then Medium risk; otherwise, it is High risk			

Appendix L: Climate Resilient-Related Indicators

SN	Issue in	Rationale	Indicator	Description of KPI
Water Supply				
1	Water scarcity	Climate change directly causes water scarcity through frequent and intense droughts and floods, creating a vicious cycle of water-related disasters. Addressing water scarcity through better management and infrastructure is, therefore, a critical strategy for adapting to climate change, protecting human health, and maintaining economic and social stability.	Increase water-borne diseases.	Report on water-borne diseases
			Decreased water sales	Procurement and installation of prepaid water meters by 100%
			Increased O&M cost due to infrastructure damages	Report on Construction
			Increased power cost due to pumping water below the required level	Report on rehabilitation and replacement of infrastructure to control power consumption

SN	Issue in	Rationale	Indicator	Description of KPI
			Increased water shortage complaints (water rationing)	Report on customer complaints in water shortage-related issues
2	Poor water quality	Climate change leads to poor water quality through extreme weather events and increased pollution. Flooding carries more pollutants and pathogens into water sources, while droughts concentrate existing pollutants and force people to use lower-quality water.	Eruption of epidemic diseases like cholera	Report on water-borne diseases
			Increase water turbidity	Report on water-borne diseases
			Customer complaints related to water quality	Report on customer complaints related to water quality
			High chemical treatment cost	Report on the Water Quality Monitoring program and cost
3	High level of Non-Revenue Water	Reducing water loss, particularly physical loss caused by leakage, will help the water system be more resilient and less prone to contamination. During drought, the lost water will be saved and used to meet water demand.	Amount of NRW	NRW reduced to 18%

SN	Issue in	Rationale	Indicator	Description of KPI
			Increased frequency of service interruptions	Report on frequencies of service interruptions
			Decreased water sales due to revenue loss	Report on water sales
	Interruption of service during a climate event	Enough storage will ensure continued service in case of incidents related to climate change.	Storage capacity.	Storage to meet for at least 72 hours
Sanitation				
1	Failure to meet the wastewater quality standard	Treatment of wastewater discharges	High BoD and CoD	Wastewater quality monitoring program reports
				Report on the Construction of Wastewater Stabilization Ponds
				Construction of wastewater maturation ponds
2	Chamber blockages and Leakages	Climate change may cause severe flooding, which might worsen the Chamber blockages and pipe damage.	Customer complaints regarding chamber blockages, overflow, and leakages	Establishing a leakage reporting and Repair management system
		Heavy rainfall and or flood may interfere with the pond's performance in case of storm water entering the	Customer complaints regarding chamber	Report on the Number of Sewer Blockages

SN	Issue in	Rationale	Indicator	Description of KPI
		sewerage system, but also may cause chamber blockages.	blockages, overflow, and leakages	
			Communicable diseases such as cholera and or diarrhea may occur.	Hospital Report on the number of patients on related diseases
	Insufficient skills to deal with climatic events	To ensure staff are aware and respond quickly to climatic events.	Number of training/ seminars conducted	At least one training or seminar annually on climate resilience

Appendix M: Summarized Asset Register and Value of Assets

No.	Group of Assets	Location	Quantity	Size and /or capacity	Installation year/ age (years)	Expected Useful Life (Years)	Current Book Value (TZS)	Remaining Useful Life (Years)	Replacement Cost	Method of Estimation
	WATER SUPPLY									
	PRODUCTION									
1	Intake Structures	Ndiuka and Kitwiru Ilula, Kilolo. Intakes	2	Good	2012	50	692,000,000	40	829,000,000	Knowledge of civil works from a civil project and a professional Valuer
2	Shallow wells / Boreholes	Nyamhanga	1	Good	2018	10	38,000,000	5	38,000,000	Cost from Supplier
3	Water Treatment Plant	Ndiuka	1	Good	2012	50	4,926,049,600	50	6,488,602,000	Knowledge of civil works from a civil project
4	Lab. / Monitoring Equipment	Ndiuka	64 various items	Good	2012	20	33,093,000	5	33,453,000	Market price
5	Reservoirs / Clear Water Tanks	Ndiuka	2	Good	2012	50	127,142,400	25	158,928,000	Knowledge of civil works from a civil project
6	Transmission Mains	WTP to Tank G (Gangilonga), B (Wilolesi), I (SIDO), and Kibwabwa (J), Kilolo, and Ilula lines	2km	Good	2012	50	20,958,807,431	37	26,198,509,289	Knowledge of civil works from a civil project

No.	Group of Assets	Location	Quantity	Size and /or capacity	Installation year/ age (years)	Expected Useful Life (Years)	Current Book Value (TZS)	Remaining Useful Life (Years)	Replacement Cost	Method of Estimation
7	Pumps and Other Peripherals	Ndiuka WTP, Kitwiru Spring, Tank B (Wilolesi), Tank G (Gangilonga), SZ IX (Mkimbizi), Mtwivila Booster, Ilula, and Kilolo Pumps	Various	Fair	2012	15	1,625,000,000	10	1,785,000,000	Cost from Suppliers
	DISTRIBUTION									
8	Distribution Mains	Various, including Kilolo and Ilula distribution Mains	158	Good	2012	25	8,062,977,797	25	10,078,722,246	Knowledge of civil works from a civil project
9	Storage tanks	Gangilonga, Mlandege, Kitwiru, Mkimbizi, Kihesa, Wilolesi, Mkwawa, Don Bosco, Lugalo, Mgongo.Ugwachanya, Mseke, Tosamaganga, Fufu, Ilula, and Kilolo tanks	11 nos	Good	2012	50	3,279,385,340	25	2,908,283,820	Knowledge of civil works from a civil project
10	Booster Pumps and other peripherals	Wilolesi, Gangilonga, Mkimbizi, and Mtwivila, Mseke, booster stations,	13 items (including pumps, motors, standby generator)	Good	2012	25	2,805,000	10	2,805,000	Knowledge of civil works from a civil project

No.	Group of Assets	Location	Quantity	Size and /or capacity	Installation year/ age (years)	Expected Useful Life (Years)	Current Book Value (TZS)	Remaining Useful Life (Years)	Replacement Cost	Method of Estimation
11	Valves	Included in the distribution network	Included in the distribution network	Included in the distribution network	**2012**	**50**	**79,678,258**	Included in the distribution network	**360,916,892**	Knowledge of civil works from a civil project
12	Meters	Bulk meters are located at Gangilonga, Ndiuka, Mlolo, and Mlandege. Ilula and Kilolo. Customer meter at various locations	11 bulk meters, 11,893 customer meters	Good	2012-2024	10	766,291,500	10	953,764,500	Knowledge of civil works from a civil project
13	Hydrants	Various	38	Good	2012-2024	50	36,903,244	N/A	39,182,890	N/A
	MISCELLANEOUS									
14	Land	Wilolesi, Ndiuka, Kitwiru, Gangilonga, Mlandege, and other areas in Iringa Municipality	26,167m^2	Built up	1998	n/a	3,085,912,360	25	3,085,912,360	N/A
15	Buildings and civil works	Wilolesi, Ndiuka, Kitwiru, and Gangilonga	30	Good	2012	50	2,716,024,267	25	2,887,314,248	N/A
16	Furniture/fittings, Computers and accessories	Mostly at Wilolesi (Head Office and zonal office)	260 items	Good	2012-2024	5	468,435,701	4	839,741,935	Market price
17	Vehicles and Motorcycles	Mostly at Wilolesi (Head Office)	13 motor vehicles and 49	Good	2018	10	577,529,000	5	1,065,082,000	Market price

No.	Group of Assets	Location	Quantity	Size and /or capacity	Installation year/ age (years)	Expected Useful Life (Years)	Current Book Value (TZS)	Remaining Useful Life (Years)	Replacement Cost	Method of Estimation
			motorcycles							
18	Intangible assets	Mostly at Wilolesi (Head Office)	3 items	Good	2020	10	196,412,113	5	317,741,623	Market price
19	Workshop equipment and tools	Wilolesi	6 items	Good	2012	10	150,555,970	5	209,948,184	Market price
	SEWERAGE									
	CONVEYANCE AND TREATMENT									
20	Pipelines	CBD area (Miyomboni Kitanzini), Mshindo, Ilala, Mkwawa, and Makorongoni	27.60km (Pipe sizes range from 90mm to 399mm)	Good	2012	50	1,891,262,065	25	2,364,077,580.70	Knowledge of civil works from a civil project
21	Wastewater treatment ponds	Don Bosco	6 on-ground oxidation ponds	Good	2012	50	2,652,499,200	25	3,315,624,000	Knowledge of civil works from a civil project
	MISCELLANEOUS									
22	Sewerage Maintenance Equipment	Wilolesi	46 items	Good	2012-2024	10	4,095,232	5	400,000,000	Knowledge of civil works from a civil project
	TOTAL						**52,370,859,478**		**64,360,609,568**	

Note: The totals reflect the summarized asset groups presented in this Appendix. The complete itemized Fixed Assets Register, which reconciles to the carrying amounts reported in the Statement of Financial Position (Table 13.4), is maintained by the Authority.

APPENDIX N: Assessment of Risk and Consequences -

Asset description	Condition	Asset age	Obsolescence	Failure history	Risk of failure	Consequences	Risk Management Strategy	Maintenance and repair strategy (Strategy to prevent failure)	Rehabilitation /Replacement strategy (Strategy to Mitigate Failure)
	A	B	C	D	E	F	G		
	1-5	1-3	1-3	1-3	1-3	1-3	1-3		
WATER SUPPLY PRODUCTION									
Intake Structures (Ndiuka, Kitwiru, Kilolo, and Ilula intakes)	2	3	2	1	2	3	Rehabilitate	Periodic review and repairs	To construct additional intake at the Mtitu River
Shallow wells / Boreholes	2	1	1	1	1	2	Repair/Maintain	Acquire standby pumps	Pump repair
Water Treatment Plant	2	3	2	1	2	3	Rehabilitate	Periodic review and repairs	1. Rehabilitation of flocculation and sedimentation units and construction of new treatment units (sand trap, flocculator, and sedimentation)
Lab. / Monitoring Equipment's	2	3	2	1	2	3	Rehabilitate	Acquire standby equipment's	Provide well-furnished Laboratory equipment so as to

Asset description	Condition	Asset age	Obsolescence	Failure history	Risk of failure	Consequences	Risk Management Strategy	Maintenance and repair strategy (Strategy to prevent failure)	Rehabilitation /Replacement strategy (Strategy to Mitigate Failure)
	A	B	C	D	E	F	G		
	1-5	1-3	1-3	1-3	1-3	1-3	1-3		
									avoid breakage of the equipment. Proper maintenance of the laboratory equipment
Reservoirs / Clear Water Tanks	2	3	2	1	2	3	Rehabilitate	Periodic review and repairs	Minor rehabilitation and regular cleaning
Transmission Mains	2	3	2	1	2	3	Rehabilitate	Periodic review and repairs	Procure and install 2 new Air Valves along B Line, installation of PRVs
Pumps and Other Peripherals	3	3	1	1	2	3	Rehabilitate	Acquire standby pumps	Acquisition of 3 standby pumps
DISTRIBUTION									
Distribution Mains	2	3	2	1	2	3	Rehabilitate	Periodic review and repairs	Rehabilitation of 24km of water distribution system
Storage tanks	2	3	2	1	2	3	Rehabilitate	Periodic review and repairs	Periodic maintenance and Construction of 6 water storage
Booster Pumps and other peripherals	2	3	2	1	2	3	Rehabilitate	Acquire standby pumps	Procure 6 new pumps and motors.
Valves	2	3	2	1	2	3	Rehabilitate	Acquire	Procure and install 2

Asset description	Condition	Asset age	Obsolescence	Failure history	Risk of failure	Consequences	Risk Management Strategy	Maintenance and repair strategy (Strategy to prevent failure)	Rehabilitation /Replacement strategy (Strategy to Mitigate Failure)
	A	B	C	D	E	F	G		
	1-5	1-3	1-3	1-3	1-3	1-3	1-3		
								standby Valves	new Air Valves along B Line, installation of PRVs
Meters	2	1	1	1	1	2	Maintain/Repair	Replacement of 6,000 aged water meters	
Service Lines	2	1	1	1	1	2	Maintain/Repair	Reconnect 3,000 customers	
Hydrants	2	1	1	1	1	1	Maintain/Repair	Periodic review and repairs	Installation of 12 hydrants in new service areas
MISCELLANEOUS									
Land	2	1	1	1	1	1	Maintain/Repair	Acquire title deeds and maintain the land.	
Buildings and civil works	2	3	2	1	2	3	Rehabilitate	Acquisition of new furniture	Minor repair and construction of 3 new VIP toilets
Furniture/fittings	2	1	1	1	1	1	Maintain/Repair	Periodical maintenance and	
Vehicles and Motorcycles	2	1	1	1	1	1	Maintain/Repair	acquisition of 11 new motor	

Asset description	Condition	Asset age	Obsolescence	Failure history	Risk of failure	Consequences	Risk Management Strategy	Maintenance and repair strategy (Strategy to prevent failure)	Rehabilitation /Replacement strategy (Strategy to Mitigate Failure)
	A	B	C	D	E	F	G		
	1-5	1-3	1-3	1-3	1-3	1-3	1-3		
								vehicles and 10 cycles	
Computers and accessories	2	3	2	1	2	3	Rehabilitate		Acquisition of new computers and accessories
Intangible assets	2	3	2	1	2	3	Rehabilitate	Periodic updates	Acquisition of new software
Electrical/office equipment	2	3	2	1	2	3	Rehabilitate	Periodic repairs	Acquisition of new Electrical and office equipment
Workshop equipment and tools	2	1	1	1	1	1	Maintain/Repair	Adhere to scheduled repairs.	Acquisition of new workshop equipment and tools
SEWERAGE									
CONVEYANCE AND TREATMENT									
Pipelines	2	3	2	1	2	3	Rehabilitate	Periodic review and repairs	Rehabilitation of 6km and expansion of 18km of sewer network.
Wastewater treatment ponds	2	3	2	1	2	3	Rehabilitate	Periodic review and repairs	Rehabilitation and expansion of the wastewater treatment plant
MISCELLANEOUS									

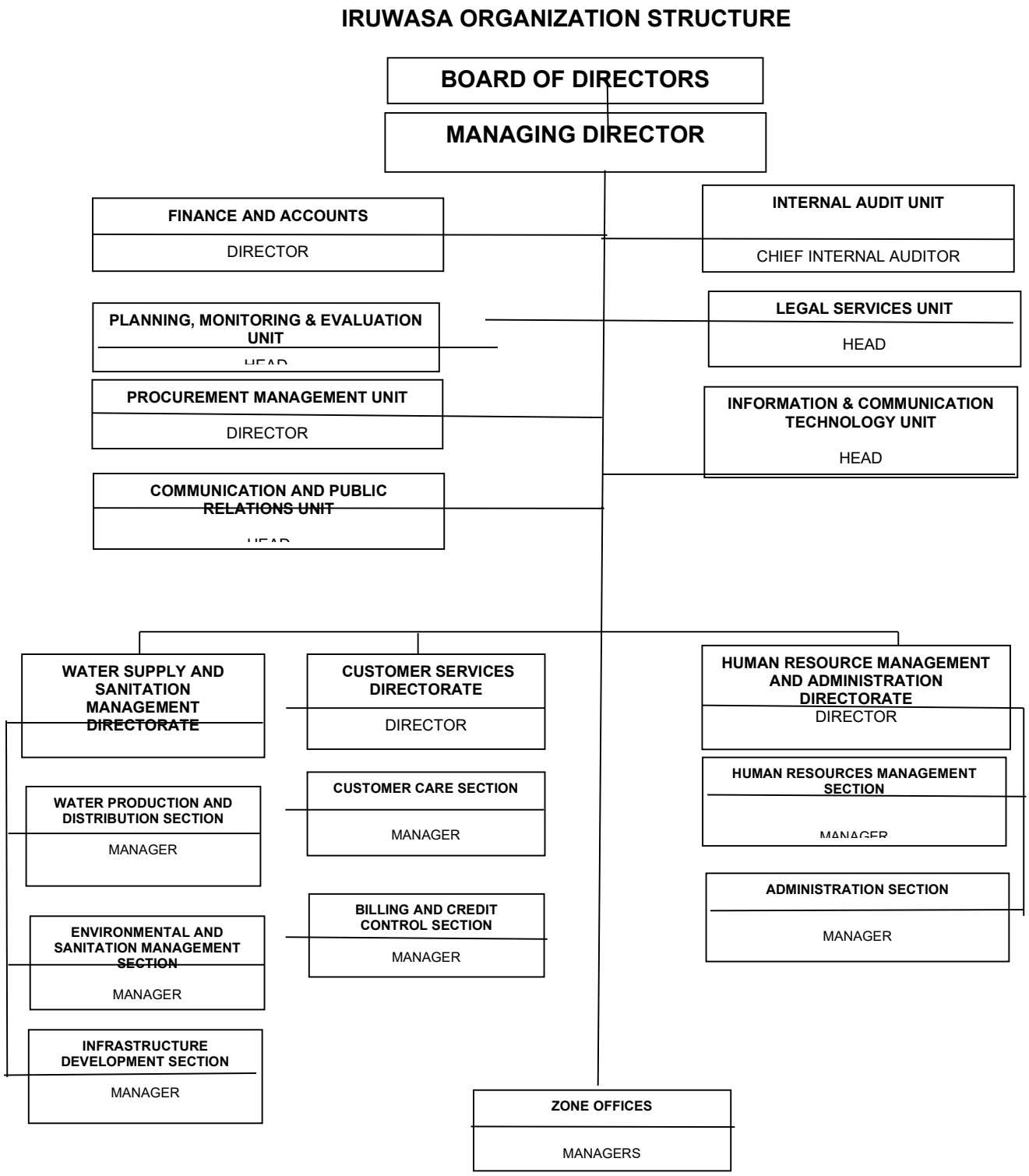
Asset description	Condition	Asset age	Obsolescence	Failure history	Risk of failure	Consequences	Risk Management Strategy	Maintenance and repair strategy (Strategy to prevent failure)	Rehabilitation /Replacement strategy (Strategy to Mitigate Failure)
	A	B	C	D	E	F	G		
	1-5	1-3	1-3	1-3	1-3	1-3	1-3		
Sewerage Maintenance Equipment	2	3	2	1	2	3	Rehabilitate	Periodic review and repairs	Procure high pressure vacuum truck.

Appendix O: Life Cycle Costs in the Asset Management Plan

No.	Group of Assets	Operation and Maintenance Activities						Rehabilitation/replacement activities and Costs					
		Detailed description of Maintenance and repair activities	Annual budget (TZS)					Rehabilitation/replacement activities and Costs	Annual Capital Expenditure Required (000 TZS)				
			2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
1	**PLANT AND MACHINERY /** Water Treatment Plant, Shallow wells / Boreholes, boosters, Intake Structures	Desludge and clean the accumulated sludge in the sedimentation tanks after every two months. Carry out Rapid sand backwashing twice per day.	228,283,155	239,697,313	251,682,179	251,682,179	264,266,288	Automation of water treatment system (gas Chlorination and Algae floc application) and general Improvement of the treatment plant	0	200,000	200,000	400,000	400,000
2	Intake Structures (Ndiuka, Ilula and Kilolo intakes)	Purchase of 3 Standby pumps	0	0	0		0	Construction of water intake (33,000m3 per day), water Treatment plant at Mtitu (30,000m3 per day), and 45 km of transmission main from Mtitu to Iringa Municipality.	0	23,982,400	23,982,400	23,982,400	23,982,400

No.	Group of Assets	Operation and Maintenance Activities						Rehabilitation/replacement activities and Costs					
		Detailed description of Maintenance and repair activities	Annual budget (TZS)					Rehabilitation/replacement activities and Costs	Annual Capital Expenditure Required (000 TZS)				
			2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	DISTRIBUTION												
3	(Distribution Mains/ Transmission Mains Storage tanks/ Meters/ Service Lines, Hydrants)	**Maintenance of Civil Structure**s and Pipe repair and maintenance	499,597,942	524,577,839	550,944,543	550,944,543	578,629,583	Rehabilitation of 12km of water distribution system	54,000	62,400	62,400	62,400	62,400
4	Valves		2,625,000	2,756,250	2,894,063	2,894,063	3,038,766	Installation of new valves in new distribution lines	10,000	25,000	25,000	35,000	35,000
5	Buildings and civil works	Repair and maintenance	9,131,326	9,587,893	10,067,287	10,067,287	10,570,652						
6	Furniture/fittings/ Computers and accessories	Repair and maintenance	78,896,139	82,840,946	82,840,947	82,840,947	82,840,948	Acquisition of new furniture	40,000	40,000	40,000	48,000	57,600
7	Vehicles and Motorcycles	Routine Repair and maintenance	4,565,663	4,793,946	5,033,644	5,033,644	5,285,326	Acquisition of new motor vehicles and cycles	33,500	233,500	233,500	183,500	450,500
8	Intangible assets	Update and regular maintenance	9,131,326	9,587,893	10,067,287	10,067,287	10,570,652	Acquisition of new software	11,000	11,000	11,000	11,000	11,000
9	SEWERAGE NETWORK		28,775,091	28,219,192	36,525,305	36,525,305	38,351,570	Construct new sewer system.	50,000	150,000	150,000	200,000	340,000
		GRAND TOTAL	**719,377,273**	**705,479,807**	**913,132,621**	**913,132,621**	**958,789,252**		**198,500**	**24,704,300**	**24,704,300**	**24,922,300**	**25,338,900**

Appendix P: Organization Structure



Appendix Q: Training Needs Assessment

Table 9.2: Training Needs Assessment

Target level in the WSSA	Summary description of the general content of the required training	Projected Costs (Million TZS)					
		2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
Board	(i) Study tours to other Authorities,	40	60	60	60	60	50
	(v)Ethics and Integrity for Public Leaders	20	20	20	20	20	20
	(vi)Non-Revenue Water	20	20	20	20	20	20
	(ii) Leadership and governance	20	20	20	20	20	20
	(iii)Induction/orientation for new Board Members	50	50	50	50	50	50
	(iv)ESG governance, accountability, and strategic oversight in alignment with EWURA and Ministry of Water guidelines	10	10	10	10	10	26
Management	(i)Study tours to other Authorities,	50	50	50	50	50	50
	(ii)Public Procurement Regulatory Act and procedures,	10	10	10	10	10	10
	(iii)Information technology and Government IT Systems Management Security	10	10	10	10	10	10
	(iv)Legal Advising and by laws formulation skills	10	10	10	10	10	10
	(v) Project Planning, Monitoring & Evaluation Project/proposal writing skills	10	10	10	10	10	10
	(vi)Water Meter Management	10	10	10	10	10	10
	(vii)Non-Revenue Water	10	10	10	10	10	10
	(viii)Billing & Data management	10	10	10	10	10	10
	(ix) Vehicles fleet management & maintenance	10	10	10	10	10	10
	(x)Professional meetings, conferences, or workshops	08	80	80	80	80	80
	(xi)Leaders' abroad official trips	30	30	30	30	30	30

Target level in the WSSA	Summary description of the general content of the required training	Projected Costs (Million TZS)					
		2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	(xii)Cross cutting issues	5	5	5	5	5	6
	(xiii)Annual retirement preparation	0	10	10	10	10	10
	(xiv)ESG governance, accountability and strategic oversight in alignment with EWURA and Ministry of Water guidelines,	10	10	10	10	10	10
	(xv) Preparation of Business plan and annual budget	20	20	20	20	20	20
Supervisors	(i)Study tours to other Authorities	70	70	70	70	70	70
	(ii)Professional meetings, conferences or workshops	35	35	35	35	35	35
	(iii)Vehicles fleet management & maintenance	10	0	10	0	10	0
	(iv) Water meter management	10	10	10	10	10	10
	(v)Management skills	10	10	10	10	10	10
	(vi) Cross-cutting issues	10	10	10	10	10	10
	(vii)Retirement preparation	20	20	20	20	20	20
	(viii)Long-term academic training (03 staff to attend Master's degree)	20	20	20	20	20	20
	(ix)Sustainability awareness and capacity-building on ESG and climate	12	12	12	10	10	10
	(x)Public Procurement Regulatory Act and procedures	10	10	10	10	10	10
	(xi)Information technology	10	10	10	10	10	10
	(xii)Non-Revenue Water	20	20	20	20	20	20
	(xiii)Billing & Data management	10	10	10	10	10	10
	(xiv) Data analysis and statistics	10	10	10	10	10	10
	(xv) Prepaid water meters functionalities	30	30	30	30	30	30
Support staff	(i)Study tours to other Authorities,	150	150	150	150	150	150
	(ii)Professional meetings, conferences, or workshops,	40	40	40	40	40	40
	(iii)Modern Secretarial Skills and Office Management	2	2	2	2	2	2
	(iv)Cross cutting issues,	5	5	5	5	5	5

Target level in the WSSA	Summary description of the general content of the required training	Projected Costs (Million TZS)					
		2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	(v)Retirement preparation training	10	10	10	10	10	10
	(vi)Long-term academic training (02 staff to attend a Degree, 02 staff to attend Diploma),	12	12	12	12	12	13
	(vii)Professional examinations programs,	5	5	5	5	5	5
	(viii)Induction training for all new employees	10	10	10	10	10	10
	(ix)Sustainability awareness on ESG and climate	10	10	10	10	10	10
	(x)Public Procurement Regulatory Act and procedures	10	10	10	10	10	10
	(xi)Information technology	10	10	10	10	10	10
	(xii)Non-Revenue Water	20	20	20	20	20	20
	(xiii) Billing & Data management	10	10	10	10	10	10
	(xiv) Advanced Drivers course	10	10	10	10	10	10
	(xv) Water Quality Control and Management	10	10	10	10	10	10
	(xvi)GIS and Remote Sensing Application	10	10	10	10	10	10
	(xvii)Operations & maintenance of water supply systems	10	10	10	10	10	10
	(xviii) Pump Mechanics and its Electrical Installation	10	10	10	10	10	10
	(xiv) Prepaid water meters functionalities	20	20	20	20	20	20
	(xx) Electronic Record Management	10	10	10	10	10	10
	(xxi) Emergency procurement	10	10	10	10	10	10
	(xxii) Plumbing and Pipe Fitting	10	10	10	10	10	10
	(xxiii) Water treatment	20	20	20	20	20	20
Total Cost		**1136**	**1156**	**1166**	**1154**	**1164**	**1162**

Appendix R: Renewal and Replacement of Non-Current Assets

YEAR	SOURCE OF FUNDS	LAND	BUILDINGS	PLANT AND MACHINERY	DISTRIBUTION NETWORK WATER SUPPLY	SEWERAGE NETWORK	OFFICE EQUIPMENT, FURNITURE AND FITTINGS	MOTORVEHICLES AND MOTORCYCLES	WORKING TOOLS AND LAB. EQUIPMENT	INTANGIBLE ASSET	TOTAL
Year 2023/2024	Own	-	6,808,450	3,000,000		80,547,892		8,258,000			98,614,342
	Grant	-	-								-
	Loans	-	-	-	-	-	-	-	-	-	-
	Sub Total	**-**	**6,808,450**	**3,000,000**	**-**	**80,547,892**	**-**	**8,258,000**	**-**	**-**	98,614,342
Year 2024/2025	Own	-	50,659,360	108,315,087		31,910,032	24,558,700	3,650,000	-	-	219,093,179
	Grant	-	-			-	-	-	-	-	-
	Loans	-	-	-	-	-	-	-	-	-	-
	Sub Total	**-**	**50,659,360**	**108,315,087**	**-**	**31,910,032**	**24,558,700**	**3,650,000**	**-**	**-**	219,093,179
Year 2025/2026	Own	-	44,000,000		205,300,000	11,520,000					260,820,000
	Grant	-	-								-
	Loans	-	-								-
	Sub Total	**-**	**44,000,000**	**-**	**205,300,000**	**11,520,000**	**-**	**-**	**-**	**-**	260,820,000
Year 2026/2027	Own			59,000,000	365,300,000	365,300,000					789,600,000
	Grant			842,400,000		7,659,200,000					8,501,600,000
	Loans										-
	Sub Total		**-**	**901,400,000**	**365,300,000**	**8,024,500,000**	**-**	**-**	**-**	**-**	9,291,200,000
Year 2027/2028	Own			55,000,000	450,300,000	11,520,000					516,820,000
	Grant			842,400,000		58,500,000					900,900,000

YEAR	SOURCE OF FUNDS	LAND	BUILDINGS	PLANT AND MACHINERY	DISTRIBUTION NETWORK WATER SUPPLY	SEWERAGE NETWORK	OFFICE EQUIPMENT, FURNITURE AND FITTINGS	MOTORVEHICLES AND MOTORCYCLES	WORKING TOOLS AND LAB. EQUIPMENT	INTANGIBLE ASSET	TOTAL
Year 2023/202	Own	-	6,808,450	3,000,000		80,547,892		8,258,000			98,614,342
	Loans										-
	Sub Total		**-**	**897,400,000**	**450,300,000**	**70,020,000**	**-**	**-**	**-**	**-**	1,417,720,000
Year 2028/2029	Own			22,000,000	460,300,000	11,520,000					493,820,000
	Grant	-	-	842,400,000		19,500,000	-	-	-	-	861,900,000
	Loans	-	-	-	-	-	-	-	-	-	-
	Sub Total	**-**	**-**	**864,400,000**	**460,300,000**	**31,020,000**	**-**	**-**	**-**	**-**	1,355,720,000
Year 2029/2030	Own	-	-	22,000,000	310,300,000	11,520,000					343,820,000
	Grant	-	-			9,750,000					9,750,000
	Loans	-	-	-							-
	Sub Total	**-**	**-**	**22,000,000**	**310,300,000**	**21,270,000**	**-**	**-**	**-**	**-**	353,570,000
Year 2030/31	Own	-	-	22,000,000	310,300,000	11,520,000					343,820,000
	Grant	-	-	-		9,750,000					9,750,000
	Loans	-	-	-							-
	Sub Total	**-**	**-**	**22,000,000**	**310,300,000**	**21,270,000**	**-**	**-**	**-**		353,570,000

Appendix S: New Investments

YEAR	SOURCE OF FUNDS	LAND	BUILDINGS	PLANT AND MACHINERY	DISTRIBUTION NETWORK WATER SUPPLY	SEWERAGE NETWORK	OFFICE EQUIPMENT, FURNITURE AND FITTINGS	MOTORVEHICLES AND MOTORCYCLES	WORKING TOOLS AND LAB. EQUIPMENT	INTANGIBLE ASSET	TOTAL
Year 2023/2024	Own	-			2,237,595,224						2,237,595,224
	Grant	-	-								-
	Loans	-	-	-	-	-	-	-	-	-	-
	Sub Total	**-**	**-**	**-**	**2,237,595,224**	**-**	**-**	**-**	**-**	**-**	2,237,595,224
Year 2024/2025	Own	-			1,777,345,948				-	-	1,777,345,948
	Grant	-	-		1,236,951,575						1,236,951,575
	Loans	-	-	-	-	-	-	-	-	-	-
	Sub Total	**-**	**-**	**-**	**3,014,297,523**	**-**	**-**	**-**	**-**	**-**	3,014,297,523
Year 2025/2026	Own	-			1,046,590,240						1,046,590,240
	Grant	-	-	9,942,971,456	9,942,971,456	31,718,914,368					51,604,857,280
	Loans	-	-								-
	Sub Total	**-**	**-**	**9,942,971,456**	**10,989,561,696**	**31,718,914,368**	**-**	**-**	**-**	**-**	**52,651,447,520**
Year 2026/2027	Own			146,000,000	4,364,000,000	494,700,000	104,000,000				5,108,700,000
	Grant			32,430,400,000	5,280,000,000	18,848,800,000			250,000,000		56,809,200,000
	Loans			-	-	-	-	-	-	-	-
	Sub Total	**-**	**-**	**32,576,400,000**	**9,644,000,000**	**19,343,500,000**	**104,000,000**	**-**	**250,000,000**	**-**	61,917,900,000
Year 2027/2028	Own			133,000,000	4,368,000,000	482,400,000	64,000,000				5,047,400,000
	Grant			32,430,400,000	8,780,000,000	18,848,800,000			250,000,000		60,309,200,000
	Loans										-
	Sub	**-**	**-**					**-**	**250,000,000**	**-**	

YEAR	SOURCE OF FUNDS	LAND	BUILDINGS	PLANT AND MACHINERY	DISTRIBUTION NETWORK WATER SUPPLY	SEWERAGE NETWORK	OFFICE EQUIPMENT, FURNITURE AND FITTINGS	MOTORVEHICLES AND MOTORCYCLES	WORKING TOOLS AND LAB. EQUIPMENT	INTANGIBLE ASSET	TOTAL
Year 2023/2024	Own	-			2,237,595,224						2,237,595,224
	Total			**32,563,400,000**	**13,148,000,000**	**19,331,200,000**	**64,000,000**				65,356,600,000
Year 2028/2029	Own			103,000,000	4,336,700,000	160,800,000	64,000,000				4,664,500,000
	Grant	-	-	32,430,400,000	8,380,000,000	16,958,800,000	-	-	150,000,000	-	57,919,200,000
	Loans	-	-	-	-	-	-	-	-	-	-
	Sub Total	**-**	**-**	**32,533,400,000**	**12,716,700,000**	**17,119,600,000**	**64,000,000**	**-**	**150,000,000**	**-**	62,583,700,000
Year 2029/2030	Own	-	-	3,000,000	4,515,320,000	125,050,000	10,000,000				4,653,370,000
	Grant	-	-						250,000,000		250,000,000
	Loans	-	-	-							-
	Sub Total	**-**	**-**	**3,000,000**	**4,515,320,000**	**125,050,000**	**10,000,000**	**-**	**250,000,000**	**-**	4,903,370,000
Year 2030/31	Own	-	-	3,000,000	4,515,320,000	125,050,000	10,000,000				4,653,370,000
	Grant	-	-						250,000,000		250,000,000
	Loans	-	-	-							-
	Sub Total	**-**	**-**	**3,000,000**	**4,515,320,000**	**125,050,000**	**10,000,000**	**-**	**250,000,000**	**-**	4,903,370,000

Appendix P: Total CAPEX

YEAR	SOURCE OF FUNDS	LAND	BUILDINGS	PLANT AND MACHINERY	DISTRIBUTION NETWORK WATER SUPPLY	SEWERAGE NETWORK	OFFICE EQUIPMENT, FURNITURE AND FITTINGS	MOTORVEHICLES AND MOTORCYCLES	WORKING TOOLS AND LAB. EQUIPMENT	INTANGIBLE ASSET	TOTAL
Year 2023/2024	Own	-	13,616,900	6,000,000	2,237,595,224	161,095,784	15,293,410				2,433,601,318
	Grant	-	-								-
	Loans	-	-	-	-	-	-	-	-	-	-
	Sub Total	**-**	**13,616,900**	**6,000,000**	**2,237,595,224**	**161,095,784**	**15,293,410**	**-**	**-**	**-**	2,433,601,318
Year 2024/2025	Own	-	101,318,720	216,630,174	1,809,255,980	63,820,064	49,117,400	7,300,000	-	-	2,247,442,338
	Grant	-	-		1,236,951,575						1,236,951,575
	Loans	-	-	-	-	-	-	-	-	-	-
	Sub Total	**-**	**101,318,720**	**216,630,174**	**3,046,207,555**	**63,820,064**	**49,117,400**	**7,300,000**	**-**	**-**	**3,484,393,913**
Year 2025/2026	Own	-	-	44,000,000	1,251,890,240	11,520,000	-				1,307,410,240
	Grant	-	-	9,942,971,456	9,942,971,456	31,718,914,368					51,604,857,280
	Loans	-	-								-
	Sub Total	**-**	**-**	**9,986,971,456**	**11,194,861,696**	**31,730,434,368**	**-**	**-**	**-**	**-**	**52,912,267,520**
Year 2026/2027	Own		-	205,000,000	4,729,300,000	506,220,000	104,000,000				5,544,520,000
	Grant			33,272,800,000	5,280,000,000	26,508,000,000			250,000,000		65,310,800,000
	Loans			-	-	-	-	-	-	-	-
	Sub Total	**-**	**-**	**33,477,800,000**	**10,009,300,000**	**27,014,220,000**	**104,000,000**	**-**	**250,000,000**	**-**	70,855,320,000

YEAR	SOURCE OF FUNDS	LAND	BUILDINGS	PLANT AND MACHINERY	DISTRIBUTION NETWORK WATER SUPPLY	SEWERAGE NETWORK	OFFICE EQUIPMENT, FURNITURE AND FITTINGS	MOTORVEHICLES AND MOTORCYCLES	WORKING TOOLS AND LAB. EQUIPMENT	INTANGIBLE ASSET	TOTAL
Year 2023/2024	Own	-	13,616,900	6,000,000	2,237,595,224	161,095,784	15,293,410				2,433,601,318
Year 2027/2028	Own			188,000,000	4,818,300,000	493,920,000	64,000,000				5,564,220,000
	Grant			33,272,800,000	8,780,000,000	18,907,300,000			250,000,000		61,210,100,000
	Loans										-
	Sub Total	**-**	**-**	**33,460,800,000**	**13,598,300,000**	**19,401,220,000**	**64,000,000**	**-**	**250,000,000**	**-**	66,774,320,000
Year 2028/2029	Own			125,000,000	4,797,000,000	172,320,000	64,000,000				5,158,320,000
	Grant	-	-	33,272,800,000	8,380,000,000	16,978,300,000			150,000,000	-	58,781,100,000
	Loans	-	-	-	-	-	-	-	-	-	-
	Sub Total	**-**	**-**	**33,397,800,000**	**13,177,000,000**	**17,150,620,000**	**64,000,000**	**-**	**150,000,000**	**-**	63,939,420,000
Year 2029/2030	Own	-	-	25,000,000	4,825,620,000	136,570,000	10,000,000				4,997,190,000
	Grant	-	-	9,750,000					250,000,000		259,750,000
	Loans	-	-	-							-
	Sub Total	**-**	**-**	**34,750,000**	**4,825,620,000**	**136,570,000**	**10,000,000**	**-**	**250,000,000**	**-**	5,256,940,000
Year 2030/31	Own	-	-	25,000,000	4,825,620,000	136,570,000	10,000,000				4,997,190,000
	Grant	-	-			9,750,000			250,000,000		259,750,000
	Loans	-	-	-							-
	Sub Total	**-**	**-**	**25,000,000**	**4,825,620,000**	**146,320,000**	**10,000,000**	**-**	**250,000,000**	**-**	5,256,940,000

Appendix U: Operations and Maintenance Expenditures

Description	Operation and Maintenance Cost (TZS)									
	2021/2022	2022/2023	2023/2024	Current 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
Water Production Costs										
Electricity for Water Production	951,009,379	1,026,811,937	1,141,812,000	1,348,234,305	1,504,656,610	1,630,506,608	1,712,031,938	1,797,633,535	1,887,515,212	1,981,890,973
Chemicals	514,080,068	572,857,101	615,797,190	679,654,170	751,640,762	831,343,672	918,907,791	1,015,101,361	1,120,768,446	1,289,137,453
Fuel & Lubricants (Generator)	-	-	-	-	-	-	-	-	-	-
Water User Fee	241,155,500	241,155,500	241,155,500	241,155,500	241,155,500	241,155,500	482,055,500	482,055,500	479,895,500	482,055,500
Laboratory	17,234,712	9,648,210	17,234,712	9,648,210	13,173,570	19,002,617	24,833,380	24,972,906	25,112,472	25,252,078
Water Source Upkeep	-	-	**6,925,000**	**1,600,000**	1,680,000	1,764,000	1,852,200	1,944,810	2,042,051	2,144,153
Total Water Production costs	**1,723,479,659**	**1,850,472,748**	**2,022,924,402**	**2,280,292,185**	**2,512,306,442**	**2,723,772,397**	**3,139,680,809**	**3,321,708,112**	**3,515,333,680**	**3,780,480,157**
Water Distribution Costs										
Electricity for Water Distribution	7,368,060	6,323,520	7,405,160	8,217,120	8,238,320	8,739,700	8,726,185	9,225,180	9,210,870	9,196,560
Fuel & Lubricants (Generator)	-	-	-	-	-	-	-	-	-	-

Description	Operation and Maintenance Cost (TZS)									
	2021/2022	2022/2023	2023/2024	Current 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
Service lines - New connections	824,054,400	700,207,200	875,259,000	728,508,000	1,165,612,800	1,223,894,400	1,285,089,600	1,349,342,400	1,416,811,200	1,487,649,600
Water Meter Installation	-		2,431,700	0						
Total Distribution costs	**831,422,460**	**706,530,720**	**885,095,860**	**736,725,120**	**1,173,851,120**	**1,232,634,100**	**1,293,815,785**	**1,358,567,580**	**1,426,022,070**	**1,496,846,160**
Sanitation costs										
Sewage Treatment	2,214,000		1,815,000	-	-	-	-	-	-	-
Cesspit Emptying and transportation	3,256,800	-	-	-	-	-	-	-	-	-
Total Sanitation Costs	**5,470,800**	**-**	**1,815,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Maintenance and Repair costs (as per Asset Management Plan)	913,132,621	827,782,281	612,251,509	479,823,520	**845,612,660**	**947,387,526**	**1,062,782,598**	**1,193,848,442**	**1,512,970,347**	**1,588,618,864**
O&M Costs associated with KSI (as per the Action Plan)	660,340,857	937,805,901	1,264,857,092	**738,079,997**	**213,100,000**	**190,000,000**	**318,000,000**	**223,000,000**	**235,000,000**	**456,000,000**

Description	Operation and Maintenance Cost (TZS)									
	2021/2022	2022/2023	2023/2024	Current 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
Personnel costs										
Basic salaries	1,875,011,176	2,215,968,900	2,426,816,000	**2,387,127,000**	2,713,200,000	2,974,545,000	3,299,231,250	3,648,949,763	4,025,392,048	4,353,970,736
Wages	13,269,700	15,131,800	13,739,992	**12,117,000**	2,992,500	3,142,125	3,299,231	3,464,193	3,637,402	3,819,273
Employer pension fund contributions	285,525,410	331,934,454	364,022,400	**358,069,050**	406,980,000	446,181,750	494,884,688	547,342,464	603,808,807	653,095,610
Employer NHIF contributions	55,748,533	66,479,067	72,844,463	**71,613,810**	81,396,000	89,236,350	98,976,938	109,468,493	120,761,761	130,619,122
Acting allowances	9,009,000	-			-	-	-	-	-	-
Salary Arrears	-	-	6,844,000	**1,020,000**	1,071,000	1,124,550	1,180,778	1,239,816	1,301,807	1,366,898
SDL expense	82,346,327	80,477,076	93,100,240	**83,549,445**	87,726,917	92,113,263	96,718,926	101,554,873	106,632,616	111,964,247
WCF expense	10,251,641	8,041,515	18,892,525	**12,777,701**	13,416,586	14,087,415	14,791,786	15,531,375	16,307,944	17,123,341
Total Personnel costs	**2,331,161,787**	**2,718,032,812**	**2,996,259,620**	**2,926,274,006**	**3,306,783,003**	**3,620,430,453**	**4,009,083,596**	**4,427,550,977**	**4,877,842,387**	**5,271,959,227**
Administration costs										
Land Rent and Rates	-	100,000	-	**-**	-	-	-	-	-	-
Upkeep of the office	86,128,542	79,289,000	61,370,000	**58,594,500**	61,524,225	65,215,679	68,476,462	71,900,286	75,495,300	79,270,065
Computer Software and	-	9,830,600	3,708,500	**5,760,000**	6,048,000	6,048,000	6,350,400	6,667,920	7,001,316	7,351,382

Description	Operation and Maintenance Cost (TZS)									
	2021/2022	2022/2023	2023/2024	Current 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
Maintenance										
Working tools	660,000	-	-	**6,502,000**	6,827,100	6,827,100	7,168,455	7,526,878	7,903,222	8,298,383
Security charges	225,846,997	209,436,799	202,465,013	**202,473,941**	212,597,638	212,597,638	223,227,520	234,388,896	246,108,341	258,413,758
Electricity and Water Office	59,187,215	55,111,343	45,679,373	**57,705,807**	60,591,097	63,620,652	66,801,685	70,141,769	73,648,858	77,331,300
Debt collection and comm fee	160,056,789	238,457,733	253,483,663	**245,582,976**	257,862,125	266,371,575	279,690,154	293,674,661	308,358,394	323,776,314
Airtime and Handset	27,891,428	38,589,839	38,077,306	**9,680,065**	10,164,068	10,499,483	11,024,457	11,575,679	12,154,463	12,762,187
Audit Expenses	21,003,600	13,037,000	19,486,800	**18,900,000**	19,845,000	20,499,885	21,524,879	22,601,123	23,731,179	24,917,738
Audit Fees	37,760,000	59,000,000	60,000,000	**59,000,000**	61,950,000	63,994,350	67,194,068	70,553,771	74,081,459	77,785,532
Burial Expenses	2,154,000	20,483,000	29,425,100	**60,840,000**	63,882,000	65,990,106	69,289,611	72,754,092	76,391,796	80,211,386
Computer Stationery and Consumables	2,235,000	5,903,000	1,373,900	**4,227,200**	4,438,560	4,585,032	4,814,284	5,054,998	5,307,748	5,573,136
E-Mails and Website	188,775,728	189,691,616	164,367,129	**183,079,178**	192,233,137	198,576,830	208,505,672	218,930,956	229,877,503	241,371,378
Entertainment Expenses	20,855,327	35,048,842	24,919,815	**41,247,700**	43,310,085	44,739,318	46,976,284	49,325,098	51,791,353	54,380,920
Fire Extinguishers	-	2,540,000	2,966,000	**5,481,552**	5,755,630	5,945,565	6,242,844	6,554,986	6,882,735	7,226,872

Description	Operation and Maintenance Cost (TZS)									
	2021/2022	2022/2023	2023/2024	Current 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
Fumigation	-	6,608,496	-	**350,000**	367,500	379,628	398,609	418,539	439,466	461,440
HIV/AIDS Measures	1,300,000	1,200,000	1,050,000	**1,350,000**	1,417,500	1,464,278	1,537,491	1,614,366	1,695,084	1,779,838
Insurance and Motor licenses	41,589,400	24,296,880	23,199,532	**29,457,225**	30,930,086	31,950,779	33,548,318	35,225,734	36,987,021	38,836,372
Management Meetings	27,576,500	44,723,600	25,372,000	**36,878,360**	38,722,278	40,000,113	42,000,119	44,100,125	46,305,131	48,620,388
Motor Vehicles/ Cycles Fuel	148,859,952	233,737,119	167,404,092	**200,868,308**	210,911,723	217,871,810	228,765,401	240,203,671	252,213,854	264,824,547
Postages	1,142,550	1,189,600	1,331,700	**773,300**	811,965	838,760	880,698	924,733	970,969	1,019,518
Printing and Stationery	45,670,647	17,583,480	9,181,780	**56,853,300**	59,695,965	61,665,932	64,749,228	67,986,690	71,386,024	74,955,326
Professional Fees and Consultancy	15,825,500	15,947,500	1,850,000	**5,103,750**	5,358,938	5,535,782	5,812,572	6,103,200	6,408,360	6,728,778
Seminars and Conferences	66,438,000	77,475,160	48,949,800	**82,716,800**	86,852,640	89,718,777	94,204,716	98,914,952	103,860,699	109,053,734
Telephone	2,214,272	1,200,829	2,120,388	**2,498,945**	2,623,892	2,710,481	2,846,005	2,988,305	3,137,720	3,294,606
Tender Board Expenses	36,705,000	27,803,000	24,008,000	**41,282,000**	43,346,100	44,776,521	47,015,347	49,366,115	51,834,420	54,426,141
Town Service Levy	32,901,126	34,703,816	-	**46,140,436**	48,447,458	50,046,224	52,548,535	55,175,962	57,934,760	60,831,498
Training of Staff	57,170,152	58,715,250	90,795,558	**54,970,529**	57,719,055	59,623,784	62,604,973	65,735,222	69,021,983	72,473,082
Travelling on Duty	138,945,678	178,206,552	217,845,889	**292,554,040**	307,181,742	317,318,739	333,184,676	349,843,910	367,336,106	385,702,911

Description	Operation and Maintenance Cost (TZS)									
	2021/2022	2022/2023	2023/2024	Current 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
Uniforms	61,261,200	69,820,000	1,279,661	**32,239,280**	33,851,244	34,968,335	36,716,752	38,552,589	40,480,219	42,504,230
Workers Council	20,220,000	8,120,000	9,000,000	**18,697,000**	19,631,850	20,279,701	21,293,686	22,358,370	23,476,289	24,650,103
Subscription and Membership fee	-	-	10,123,250	**7,791,000**	8,180,550	8,450,508	8,873,034	9,316,685	9,782,519	10,271,645
HoD's furniture allowance	18,000,000	16,000,000	-	**92,000,000**	96,600,000	99,787,800	104,777,190	110,016,050	115,516,852	121,292,695
Extra duty allowance	211,619,347	551,580,000	544,320,000	**520,112,070**	546,117,674	564,139,557	592,346,535	621,963,861	653,062,054	685,715,157
Transport allowances	51,704,251	1,886,000	3,900,000	**3,900,000**	4,095,000	4,299,750	4,514,738	4,740,474	4,977,498	5,226,373
Staff welfare	53,308,673	39,232,729	23,994,360	**22,666,420**	23,799,741	24,989,728	26,239,214	27,551,175	28,928,734	30,375,171
Responsibility allowances	14,379,400	18,515,000	19,700,000	**11,700,000**	12,285,000	12,899,250	13,544,213	14,221,423	14,932,494	15,679,119
Entertainment	16,100,194	21,426,000	18,384,000	**14,100,000**	14,805,000	15,545,250	16,322,513	17,138,638	17,995,570	18,895,349
Airtime allowance	17,933,484	17,030,274	18,650,022	**46,403,344**	48,723,511	51,159,687	53,717,671	56,403,555	59,223,732	62,184,919
Travelling on leave	19,014,650	16,339,200	66,173,400	**63,557,700**	66,735,585	70,072,364	73,575,982	77,254,782	81,117,521	85,173,397
Incentive	32,090,000	2,320,000	47,820,902	**103,790,000**	108,979,500	114,428,475	120,149,899	126,157,394	132,465,263	139,088,527
Overtime	25,743,600	15,528,200	1,715,000	**1,000,000**	1,050,000	1,102,500	1,157,625	1,215,506	1,276,282	1,340,096
Housing allowances	88,404,519	76,740,000	74,400,000	**72,600,000**	76,230,000	80,041,500	84,043,575	88,245,754	92,658,041	97,290,944
Hardship allowances	4,977,361	-			-	-	-	-	-	-
Gratuity	-	-	-	**28,094,000**	29,498,700	30,973,635	32,522,317	34,148,433	35,855,854	37,648,647

Description	Operation and Maintenance Cost (TZS)									
	2021/2022	2022/2023	2023/2024	Current 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
Medical expenses	11,530,500	27,733,640	37,249,740	**30,823,550**	32,364,728	33,982,964	35,682,112	37,466,218	39,339,529	41,306,505
Night allowances	3,595,847	-				-	-	-	-	-
Total Administration costs	**2,098,776,429**	**2,325,430,054**	**2,085,154,249**	**2,481,711,262**	**2,605,796,825**	**2,687,038,723**	**2,821,390,659**	**2,962,460,192**	**3,110,583,201**	**3,266,112,361**
Business Promotion										
Information, education, communication & publicity	71,508,400	55,148,800	72,813,000	71,254,200	74,816,910	78,557,756	82,485,643	86,609,925	90,940,422	95,487,443
Documentary and upkeep of audiovisual			6,424,000	3,550,000	3,727,500	3,913,875	4,109,569	4,315,047	4,530,800	4,757,340
Newspaper and periodicals	2,767,000	1,171,000	434,000		-	-	-	-	-	-
Upkeep of the public garden and monument		7,959,760			-	-	-	-	-	-
Total Business Promotion Costs	**74,275,400**	**64,279,560**	**79,671,000**	**74,804,200**	**78,544,410**	**82,471,631**	**86,595,212**	**90,924,973**	**95,471,221**	**100,244,782**
Events and Donations										
Maji week	13,561,000	17,075,000	9,600,000	**27,833,000**	29,224,650	30,685,883	32,220,177	33,831,185	35,522,745	37,298,882

Description	Operation and Maintenance Cost (TZS)									
	2021/2022	2022/2023	2023/2024	Current 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
expenses										
May day expenses	4,985,000	5,065,000	40,888,881	**23,590,000**	24,769,500	26,007,975	27,308,374	28,673,792	30,107,482	31,612,856
Other donations	21,397,567	46,027,438	-	**49,626,019**	52,107,320	54,712,686	57,448,320	60,320,736	63,336,773	66,503,612
Water source protection	1,936,000	3,530,000	-	**13,200,000**	13,860,000	14,553,000	15,280,650	16,044,683	16,846,917	17,689,262
Annual UWSA meeting	1,640,000	500,000	-	-	-	-	-	-	-	-
Total Events and Donation Costs	**43,519,567**	**72,197,438**	**50,488,881**	**114,249,019**	**119,961,470**	**125,959,543**	**132,257,521**	**138,870,397**	**145,813,916**	**153,104,612**
Board Expenses										
Board meeting expenses	68,448,789	89,941,150	131,235,640	**87,849,624**	92,242,105	96,854,210	101,696,921	106,781,767	112,120,855	117,726,898
Directors fees	45,600,000	45,600,000	48,000,000	48,000,000	48,000,000	48,000,000	48,000,000	48,000,000	48,000,000	48,000,000
Total Board expenses	**114,048,789**	**135,541,150**	**179,235,640**	**135,849,624**	**140,242,105**	**144,854,210**	**149,696,921**	**154,781,767**	**160,120,855**	**165,726,898**
Financial costs										
Bank charges	11,935,729	14,982,324	8,989,729	**6,842,580**	7,184,709	7,543,944	7,921,142	8,317,199	8,733,059	9,169,712
Interest on term loans	100,170,605	82,952,693	51,940,401	**19,769,910**	20,758,406	21,796,326	22,886,142	24,030,449	25,231,972	26,493,570
Total Financial Costs	**112,106,334**	**97,935,017**	**60,930,130**	**26,612,490**	**27,943,115**	**29,340,270**	**30,807,284**	**32,347,648**	**33,965,030**	**35,663,282**

Description	Operation and Maintenance Cost (TZS)									
	2021/2022	2022/2023	2023/2024	Current 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
TOTAL OPEX (Before Depreciation)	**7,328,790,425**	**9,736,007,681**	**10,238,683,383**	**9,994,421,423**	**11,024,141,150**	**11,783,888,854**	**13,044,110,385**	**13,904,060,087**	**15,113,122,709**	**16,314,756,345**
Depreciation	1,783,695,899	1,835,574,838	1,941,995,054	2,001,208,968	2,901,536,648	2,798,019,700	3,043,874,339	3,043,874,339	2,954,168,816	2,954,168,816
TOTAL OPEX (After Depreciation)	**9,112,486,324**	**11,571,582,519**	**12,180,678,437**	**11,995,630,391**	**13,925,677,798**	**14,581,908,554**	**16,087,984,724**	**16,947,934,426**	**18,067,291,525**	**19,268,925,161**

Appendix V: Project Financing

Description	Unit	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
Loan 1 - Amount	TZS	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Start Year		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Duration of the loan	Years	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Rate of interest	%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grace period	Years	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Annual interest payment	TZS	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Description	Unit	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
Loan 2 - Amount	in TZS	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Start Year		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Duration of the loan	Years	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Rate of interest	%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grace period	Years	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Annual interest payment	TZS	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Loan 3 - Amount	in TZS	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Start Year		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Duration of the loan	Years	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Rate of interest	%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grace period	Years	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Annual interest payment	TZS	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Loan payment		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Loan 1 Start Year Balance	TZS	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Repayment per year	TZS	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Closing loan balance	TZS	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Loan 2 Start Year Balance	TZS	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Description	Unit	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
Repayment per year	TZS	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Closing loan balance	TZS	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Loan 3 Start Year Balance	TZS	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Repayment per year	TZS	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Closing loan balance	TZS	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Loans		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Interest Payment Per Year	**TZS**	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Principal Payment Per Year	**TZS**	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Annual Payment (Principal + Interest)	**TZS**	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Closing Balance	TZS	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Donor Grants		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
WSSP II-World Bank	TZS	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Exim Bank India	TZS	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
KOREA	TZS					51,604,857,280	57,151,600,0	61,501,600,0	60,461,600,0	650,000,00	16,917,200,0

Description	Unit	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
							00	00	00	0	00
Government Capital Contributions		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
WSDP/GOT	TZS	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Government Grant 2	TZS	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Add other government grants as appropriate.	TZS	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Appendix W: Rates and Charges

	Description	Unit	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
S/N	**Water Tariff**										
1	*Domestic*	TZS/m3	2,100	2,100	2,100	2,100	2,531	2,697	2,755	2,848	2,870
2	*Institution*	TZS/m3	2,100	2,100	2,100	2,100	2,531	2,697	2,755	2,848	2,870
3	*Industrial*	TZS/m3	2,100	2,100	2,100	2,100	2,531	2,697	2,755	2,848	2,870
4	*Commercial*	TZS/m3	2,100	2,100	2,100	2,100	2,531	2,697	2,755	2,848	2,870
5	*Kiosk*	TZS/m3	2,100	2,100	2,100	2,100	2,531	2,697	2,755	2,848	2,870

S/N	**New water connection fees**										
1	*Domestic*	TZS	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000
2	*Institution*	TZS	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000
3	*Industrial*	TZS	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000
4	*Commercial*	TZS	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000
5	*Kiosk*	TZS	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000
S/N	**Reconnection fees**										
1	*Domestic*	TZS	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
2	*Institution*	TZS	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
3	*Industrial*	TZS	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
4	*Commercial*	TZS	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
5	*Kiosk*	TZS	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000

Sanitation Tariff										
Average Sewerage Tariff	TZS/m3					1,877	1,761	2,367	2,327	2,308

Appendix W: Rates and Charges

Description	Unit	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
S/N	**Cesspit Emptying charges**	TZS/m3								
1	*Domestic*	TZS/m3	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
2	*Institution*	TZS/m3	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000
3	*Industrial*	TZS/m3	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000
4	*Commercial*	TZS/m3	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000
	Sludge disposal charges	TZS/m3									
S/N	**New sewer connection fees**	TZS									
1	*Domestic*	TZS	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000
2	*Institution*	TZS	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000
3	*Industrial*	TZS	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000
4	*Commercial*	TZS	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000

APPENDIX A: ASSUMPTIONS

Description	Unit	Historical			Current	Projections									
Financial Year		**2021/ 2022**	**2022/ 2023**	**2023/ 2024**	**2024/ 2025**	**2025/ 2026**	**2026/ 2027**	**2027/ 2028**	**2028/ 2029**	**2029/ 2030**	**2030/ 2031**	**2031/203 2**	**2032/203 3**	**2033/203 4**	**2034/203 5**
PART : I >> DEMOGRAPHIC ASSUMPTIONS															
1.1: Population Growth Rate	**%**	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%
1.2: Population Projections (Numbers)	No.	321,606	329,325	337,228	345,322	353,610	362,096	370,786	379,685	388,798	398,129	407,684	417,468	427,488	437,747
1.3: Estimation of Institution Population	**No.**	44,173	44,240	44,307	44,374	44,441	44,501	44,561	44,621	44,681	44,741	44,801	44,861	44,921	44,981
1.4: Other Parameters															
PART : II >> COMMERCIAL ASSUMPTIONS															
2.1: Average Consumption per day by Category	**Ltr/day**	70.00	70.00	70.00	70.00	70.00	70.00	70.00	70.00	70.00	70.00	70.00	70.00	70.00	70.00
2.2: Number of New Water Connections	**No**	4,516	5,317	4,674	4,389	3,600	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
2.3: Number of Water Connections by Category	**No.**	37,666	42,983	47,657	52,046	55,646	60,440	65,237	70,034	74,831	79,628	84,425	89,222	94,019	98,815
2.4: Connection increase rate	**%**		14%	11%	9%	7%	9%	8%	7%	7%	6%	6%	6%	5%	5%

Description	Unit	Historical			Current	Projections									
Financial Year		**2021/ 2022**	**2022/ 2023**	**2023/ 2024**	**2024/ 2025**	**2025/ 2026**	**2026/ 2027**	**2027/ 2028**	**2028/ 2029**	**2029/ 2030**	**2030/ 2031**	**2031/2032**	**2032/2033**	**2033/2034**	**2034/2035**
2.5: Number of connections per Zones	**No.**	37,666	42,983	47,657	52,046	55,644	60,435	65,230	70,025	74,820	79,615	84,410	89,205	94,000	98,793
2.6: Average hours of service per Zones	**Hr**	21.02	22.18	23.38	23.97	23.97	23.97	23.97	23.97	23.97	23.97	23.97	23.97	23.97	23.97
2.7: Number of Active Metered Water Connections	**No.**	34,862	40,761	45,724	48,743	52,343	57,143	61,943	66,743	71,543	76,343	81,143	85,943	90,743	95,543
2.8: Number of Active Water Connections	**No.**	34,862	40,761	45,724	48,743	52,340	57,137	61,934	66,731	71,528	71,800	72,072	72,344	72,616	72,887
2.9: Number of connections by Wards	**No.**	37,666	42,983	47,657	52,046	55,646	60,440	65,237	70,034	74,831	79,628	84,425	89,222	94,019	98,815
2.10: Number of Water Connections Rehabilitated /Replaced	**No.**	977	958	103	114	180	180	180	180	180	180	180	180	180	180
2.11: Billed Volume & Consumption Pattern	**M3**	4,398,241	4,805,483	5,226,160	5,854,768	6,243,788	6,744,587	7,261,129	7,637,776	8,029,782	8,793,501	9,236,345	9,697,857	10,178,971	100%
2.12: Water Consumption per Connection	**M3/conn**	126	118	114	120	121	122	123	124	125	126	127	128	129	130

Description	Unit	Historical			Current	Projections									
Financial Year		2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035
PART : III >> WATER PRODUCTION ASSUMPTIONS															
3.1: Water Production Capacity	**M3**	12,057,775	12,057,775	12,057,775	12,057,775	12,057,775	12,057,775	24,102,775	24,102,775	23,994,775	24,102,775	24,102,775	24,102,775	24,102,775	24,102,775
3.2: Average water Production	**M3**	5,712,001	6,365,079	6,842,191.00	7,551,713.00	7,953,870.50	8,378,369.08	8,855,035.66	9,314,361.24	9,792,416.82	10,723,781.40	11,263,834.98	11,826,654.56	12,413,379.14	13,025,202.72
3.3: Average Water Production by Pumping	**M3**	5,712,001	6,365,079	6,842,191	7,551,713	7,953,871	8,378,369	8,463,098	8,547,826	8,632,555	8,717,283	8,802,012	8,886,741	8,971,469	9,056,198
3.4: Infrastructure Assumptions		1,103.50	1,147.00	1,580.48	1,673.77	1,750.01	1,830.01	1,910.01	1,990.01	2,070.01	2,150.01	2,230.01	2,310.01	2,390.01	2,470.01
3.5: Water storage tanks		10,355.00	10,355.00	10,355.00	10,355.00	10,355.00	10,380.00	10,380.00	10,380.00	30,380.00	30,380.00	30,380.00	10,380.00	10,380.00	10,380.00
3.6: Water Production costs	**TZS**	1,723,479,659	1,850,472,748	2,022,924,402	2,280,292,185	2,512,306,442	2,723,772,397	3,143,345,977	3,325,556,538	3,519,374,528	3,784,723,047	3,973,959,199.54	4,172,657,159.52	4,381,290,017.49	4,600,354,518.37
3.7: Electricity used for water production		951,009,379	1,026,811,937	1,141,812,000	1,348,234,305	1,504,656,610	1,630,506,608	1,712,031,938	1,797,633,535	1,887,515,212	1,981,890,973	2,080,985,521	2,185,034,797	2,294,286,537	2,409,000,864
PART : IV >> WATER DISTRIBUTION ASSUMPTIONS															
4.1: Electricity used for water distribution		831,422,460	706,530,720	885,095,860	736,725,120	1,173,851,120	1,232,634,100	1,293,815,785	1,358,567,580	1,426,022,070	1,496,846,160	1571688468	1650272891	1732786536	1819425863
4.2: Cost of Water Connection		343,356	291,753	291,753	242,836.00	242,836	254,978	267,727	281,113	295,169	309,927	325,423	341,695	358,779	376,718

Description	Unit	Historical			Current	Projections									
Financial Year		2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035
PART : V >> SANITATION ASSUMPTIONS															
5.1: Population receiving WSSA sanitation services		252,712	257,797	270,135	270,951	279,663	286,368	293,074	299,779	306,485	313,190	319,896	326,601	333,307	340,012
5.2: Faecal Sludge/Sewage Generation and Collection		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
5.3: Faecal Sludge		30.53	30.67	23.52	18.00	18.79	19.59	20.38	21.18	21.89	22.39	22.89	23.39	0.80	0.80
5.4: Waste water treatment plant		3,800	3,800	3,800	3,800	3,800	3,800	3,800	4,000	4,288	4,327	4,366	4,405	4,444	4,483
5.5: Treated wastewater at the treatment plants		1,381,533	1,400,725	1,429,987	1,428,908	1,443,197	1,457,629	1,472,205	2,672,325	2,629,028	2,699,048	2,726,039	2,753,299	100%	100%
5.6: Waste Water: Volume of Treated Sewage		1,381,533	1,400,725	1,429,987	1,428,908	1,443,197	1,457,629	1,472,205	2,672,325	2,629,028	2,699,048	2,726,039	2,753,299	2,780,832	2,808,640
5.7: Electricity used for wastewater		-	-	-	-	-	-	-	-	-	-	-	-	-	-
PART : VI >> FINANCIAL ASSUMPTIONS															

Description	Unit	Historical			Current	Projections									
Financial Year		**2021/ 2022**	**2022/ 2023**	**2023/ 2024**	**2024/ 2025**	**2025/ 2026**	**2026/ 2027**	**2027/ 2028**	**2028/ 2029**	**2029/ 2030**	**2030/ 2031**	**2031/203 2**	**2032/203 3**	**2033/203 4**	**2034/203 5**
6.1: Key Financial Assumption	Tariff applied will be approved and utilised.														
6.2: Asset Grouping and Useful Life		Assets have been grouped based on the recent audited Financial Statements.													
PART : VII >> TRAINING ASSUMPTIONS															
7.1: Training Assumptions	776,000	776,000	780,000	814,000	815,000	816,050	817,153	818,310	819,526	820,801.91	822,142.01	823,549.11	825,026.56	826,577.89	826,577.89
PART : VIII >> OTHER OPERATIONAL ASSUMPTIONS															
8.1: Complaints															
PART: IX >> WATER CONNECTIONS ASSUMPTIONS RELATED TO WARD DATA															
9.1: Average People Served per Water Connection		6	5	5	5	5	5	5	5	5	5	5	5	5	5
9.2: Domestic Connections by Ward		34,673	38,795	43,063	47,214	47,643	48,006	48,402	48,798	49,194	49,567	49,940	50,313	50,686	51,059
9.3: Kiosk Connections by Ward		359	533	567	634	709	786	873	957	1,032	1,104	1,178	1,271	1,345	1,414
9.4: Population Served by Boarding Institutions		293	293	293	293	298	302	306	310	314	318	322	326	330	334
9.4.1: Served		11769	11769	11769	11769	11909	12049	12189	12329	12469	12593	12739	12868	13008	13148

Description	Unit	Historical			Current	Projections									
Financial Year		2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025	2025/ 2026	2026/ 2027	2027/ 2028	2028/ 2029	2029/ 2030	2030/ 2031	2031/203 2	2032/203 3	2033/203 4	2034/203 5
Boarding Schools Population															
9.4.2: Served Boarding Colleges/ Universities Population		17,977	17,977	17,977	18,727	17,983	18,009	18,035	18,061	18,087	18,113	18,139	18,165	18,191	18,217
9.4.3: Served In Patient Hospitals Population		557	557	557	557	573	589	605	621	637	653	669	685	701	717
9.4.4: Served Prisons Population		190	190	190	190	193	196	199	202	205	208	211	214	217	220
9.4.5: Served Hotels & Guest Houses Population		2,535	2,535	2,535	2,535	2,535	2,557	2,579	2,601	2,623	2,645	2,667	2,689	2,711	2,733
9.4.6: Served Total Boarding Population		33,028	33,028	33,028	33,778	33,193	33,400	33,607	33,814	34,021	34,212	34,425	34,621	34,828	35,035
9.5: Population Directly Served by Ward		262,726	258,983	282,363	317,398	324,583	332,380	341,092	349,579	357,391	364,847	372,475	381,511	389,133	396,380
PART: X >> SANITATION ASSUMPTIONS RELATED TO WARD DATA															
10.1: Domestic Sewer Connections		2,166	2,197	2,222	2,237	2,237	2,246	2,255	2,264	2,273	2,282	2,291	2,300	2,309	2,318

Description	Unit	Historical			Current	Projections									
Financial Year		2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035
(Number)															
10.2: Population served by boarding institutions' sewer connections		3,706	3,706	3,706	3,706	3,714	3,723	3,732	3,741	3,750	3,759	3,768	3,777	3,786	3,795
10.2.1: Boarding Schools Population		40	40	40	40	40	41	42	43	44	45	46	47	48	49
10.2.2: Boarding Colleges/Universities		2,880	2,880	2,880	2,880	2,884	2,888	2,892	2,896	2,900	2,904	2,908	2,912	2,916	2,920
10.2.3: Inpatient Hospitals Population		386	386	386	386	388	390	392	394	396	398	400	402	404	406
10.2.4: Prisons Population		400	400	400	400	402	404	406	408	410	412	414	416	418	420
10.2.5: Hotels & Guest Houses Population		1,826	1,826	1,826	1,826	1,826	1,840	1,854	1,868	1,882	1,896	1,910	1,924	1,938	1,952
10.2.6: Total Boarding Population Sewered		3,706	3,706	3,706	3,706	3,714	3,723	3,732	3,741	3,750	3,759	3,768	3,777	3,786	3,795
10.3: Population		23,200	23,479	23,704	23,839	23,847	23,937	24,027	24,117	24,207	24,297	24,387	24,477	24,567	24,657

Description	Unit	Historical			Current	Projections									
Financial Year		**2021/ 2022**	**2022/ 2023**	**2023/ 2024**	**2024/ 2025**	**2025/ 2026**	**2026/ 2027**	**2027/ 2028**	**2028/ 2029**	**2029/ 2030**	**2030/ 2031**	**2031/203 2**	**2032/203 3**	**2033/203 4**	**2034/203 5**
connected with sewerage network															
10.4: Domestic Population served by WSSA's regulated Faecal Sludge emptying and safe disposal services		15,764	16,044	16,324	16,604	18,305	18,773	19,254	19,751	20,256	20,772	21,306	21,849	22,405	22,974
10.4.1: Number of emptiable pit latrines		17,008	17,288	17,568	17,848	18,128	18,408	18,688	18,968	19,248	19,528	19,808	20,088	20,368	20,648
10.4.2: Number of septic tanks		15,764	16,044	16,324	16,604	18,305	18,773	19,254	19,751	20,256	20,772	21,306	21,849	22,405	22,974
10.5: Institutional population served by WSSA's regulated Faecal Sludge emptying and safe disposal services		147	147	147	147	149	151	152	154	156	157	159	161	163	164

Description	Unit	Historical			Current	Projections									
Financial Year		2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035
10.5.1: Boarding Schools Population with emptiable latrines		147	147	147	147	149	151	152	154	156	157	159	161	163	164
10.5.2: Boarding Schools Population with septic tanks		294	294	294	294	298	301	305	308	312	315	318	322	325	329
10.5.3: Boarding Colleges/ Universities Population with septic tanks		599	599	599	624	599	600	601	602	603	604	605	606	606	607
10.5.4: Inpatient Hospitals Population with septic tanks		8	8	8	8	8	8	8	8	8	8	8	8	8	8
10.5.5: Prisons Population with septic tanks		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Description	Unit	Historical			Current	Projections									

Description	Unit	Historical			Current	Projections									
Financial Year		2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035
Financial Year		2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035
10.5.6: Hotels and Guest Houses Population with septic tanks		160	160	160	160	160	161	163	165	167	169	170	172	174	176
10.5.7: Total Boarding Population with OSS		1,043	1,043	1,043	1,068	1,047	1,053	1,059	1,066	1,072	1,078	1,084	1,090	1,096	1,102
10.6: Population served by WSSA's regulated Faecal Sludge emptying and safe disposal services		248,699	252,899	257,099	261,324	274,029	279,363	284,775	290,284	295,840	301,462	307,192	312,976	318,838	324,778
10.7: Population Served by WSSA Sanitation Service by Ward		271,899	276,378	280,803	285,163	297,876	303,300	308,802	314,401	320,047	325,759	331,579	337,453	343,405	349,435