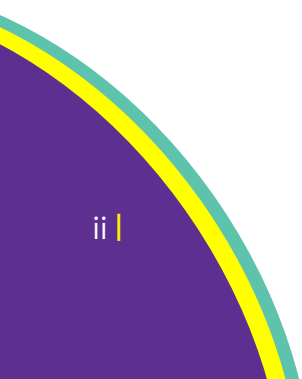


# ANNUAL REPORT

# 2023







MEDIA COUNCIL OF TANZANIA

**2023**  
**ANNUAL REPORT**

**2023 ANNUAL REPORT**

**© Media Council of Tanzania, 2024**

**ISBN: 978-9976-588-10-1**

## CONTENTS

Acknowledgement .....	ix
Executive Summary .....	3
<b>ACHIEVEMENTS .....</b>	<b>7</b>
<b>PROGRAMME IMPLEMENTATION .....</b>	<b>9</b>
1.1 Constitutional and policy reform advocated .....	9
1.2 Repeal and review of anti-media laws advocated .....	11
1.3 Promote Access to Information .....	15
1.4 Make advocacy work known to media fraternity and stakeholders.....	15
1.5 Engage media to produce advocacy content .....	15
<b>PROGRAMME AREA 2: PRESS FREEDOM AND JOURNALISTS' SAFETY .....</b>	<b>17</b>
2.3 Network with regional and international partners and network.....	17
2.4 Maintain PFVR Database .....	19
2.5 Annual PVR report published .....	19
2.6 The Dar es Salaam Declaration on Editorial Freedom, Independence and Responsibility popularised .....	20
2.7 Co-organise commemorations .....	20
<b>PROGRAMME AREA 3: ETHICS AND ALTERNATIVE DISPUTE RESOLUTION .....</b>	<b>23</b>
3.1 Outreach campaign on MCT alternative dispute resolution services conducted .....	23
3.2 Alternative dispute resolution services conducted .....	23
<b>AREA FOUR: MEDIA DEVELOPMENT AND MONITORING .....</b>	<b>27</b>
4.3 Use of CBET curricula and conduct refresher courses and ToT on new subjects monitored .....	27
4.4 Gender equality and consciousness in media promoted through Women in the Media project.....	27
4.5 Media monitoring of gender issues; content analysis conducted .....	30
4.6.1 Biennial State of the Media 2022-2023 published .....	31
4.7 Excellence Awards organised .....	31
<b>5.0 GOVERNANCE, INSTITUTIONAL MONITORING AND STRENGTHENING .....</b>	<b>35</b>
5.1 National General Convention (NGC).....	35
5.2 Sustainability and resource mobilization .....	37
5.3 Institutional and programmes monitoring and evaluation .....	39
5.4 Human Resources and administration .....	40



## ACKNOWLEDGEMENT

Year 2023 marked the 28th anniversary since establishment of the Media Council of Tanzania (MCT) in 1995. The continuing existing and growth of credibility and relevance in the media sector of MCT is due to the support from various actors locally and internationally.

MCT partnership has been growing making implementation of its annually planned activities always a success. This has always been a joint effort of its secretariat as well as of a diverse partnership base it has.

It is with high gratitude that MCT appreciate those who have been part in the implementation of its 2023 work plan, they include CoRI organizations, IMS, WAPC and its member countries, East Africa Press Councils Association members, ICNL, PALU, EALS, OHCHR-EARO for their contributions and participation in various engagements, their comments and feedback.

**To MCT funding partners and sponsors:** WPF, Sida, Vikes, IMS, OSF, Freedom House/PACT and Ford Foundation and various EJAT sponsors, we say thank you.

The Council acknowledges the support from consultants who were part of the Council activities, volunteers and facilitators of various engagements, mentors, trainers, lawyers and EJAT judges.

MCT value and appreciate the guidance from the Board of Trustees and Governing Board for their leadership, while staff demonstrated continued commitment to ensure the objectives of the Council were realized.

### Who we are and What we do

The Media Council of Tanzania (MCT) is an independent, voluntary, non-statutory body formed by the media fraternity in June 1995 with the objective of promoting and maintaining freedom of the media in the United Republic of Tanzania. Its mission is to create an environment that enables a strong and ethical media that contributes towards a more democratic and just society. The Council works to ensure the highest professional standards and media accountability.

### Mission

The mission of MCT is to create an environment that enables a strong and ethical media that contributes to a more democratic and just society.

### Vision

A democratic Tanzania with a free, responsible and effective media

In order to realize its Mission and Vision currently MCT is implementing a five year Program Strategy (2023 – 2027). This report reflects the first year of implementation of the new strategic plan. The new strategic plan is implemented withing four programmatic areas.

### 1. Policy and Legislation Advocacy

The objective of this program area is to enable media to perform its duties freely and effectively and the public enjoying freedom of expression and access to information.

### 2. Press Freedom and Journalists' Safety

This strategic program seeks to enhance press freedom and journalists' safety and security through networking, capacity building, documenting and publishing and following up on press freedom violations so that media practitioners and human rights defenders are

provided with empirical evidence and can use it as a tool.

### **3. Ethics and Alternative Dispute Resolution**

The objective of this program area is to enhance ethical practice and conciliate between media and members of the public thus ensuring media accountability, efficacy and credibility.

### **4. Media Development and Monitoring**

This strategic area also seeks to proactively foster media quality and ensure sustainability so that media effectively fulfills its roles to objectively inform the public.





## EXECUTIVE SUMMARY

This is the first report to highlight activity implementation of the new 2023-2027 Strategic Plan. Finally, the long-awaited review of the Media Services Act, 2016 paid off in June when the Parliament amended the same. Although only nine of the 21 sections that stakeholders proposed for amendment were accepted for MCT and the media fraternity, this is a win that calls for a continued advocacy to ensure that the remaining sections also get an attention.

The Council conducted an analysis of the reviewed MSA 2016 to see its impact both positive and negative to the sector so that the media stakeholders can safely play understanding the implication and impact of the reviewed sections.

The amendment was preceded with a series of activities and meetings. On May 27, 2023 MCT and its CoRI partners appeared before the Parliamentary Standing Committee on Governance, Constitutional and Legal Affairs to provide its input in the review of MSA 2016 in a meeting held in Dodoma the committee which on May 18 was sensitized on the same law.

26 members of parliament 12 of whom were women were provided with technical backstopping for their understanding on April 24 and 25, May 18 and 19, as well as May 28-29, 2023.

In the same line of promoting better media legal environment, MCT analysed the Information and Broadcasting Policy 2003 that contains articles that hampered amendment of some sections of the MSA 2016 but also the policy is outdated. In addition MCT provided its input in the Information and Broadcasting Policy 2003 that the government had called.

Five CoRI meetings were held. The meetings prepared and strategized on the public hearing called by the Parliamentary Committee on Governance, Constitutional and Legal Affairs on the tabled Written Laws (Miscellaneous Amendment) Bill No. 1 of 2023. CoRI proposals on amendments were also refined in the meetings, and an evaluation of the CoRI meeting with the Parliamentary Committee was also done. Reflection on CoRI efforts, successes and challenges after the law was reviewed was done with the aim of agreeing on the way forward.

The 14 edition of Excellence in Journalism Awards 2022 was marked with success with a total number of 114 journalists emerging winners. This included journalists who won in more than one category. There were 60 first winners, 36 runners-up and 18 second runners-up. Female journalists were called 60 times while men made 54 mentions

The Council also conducted its second Regional Learning and Knowledge Sharing Conference on September and 29, 2023 on Journalists Safety and Security with participation from Kenya, Uganda, Somalia, Niger, Zambia, South Sudan, DRC and Rwanda. The discussions evolved around issues of press freedom and journalists' safety and security as a pillar of democracy, how digital vulnerabilities and threats online affect the work of journalists? – (Quality, fake news, mis-information, disinformation & hate speech), The duty of care for journalists, The role of institutions and states to create a culture of safety in the news rooms, and Investigative journalism in East Africa.

Papers were presented by Ms. Valerie Msoka, Senior Public Information Officer at the United Nations Assistance Mission in Somalia (UNSOM), Nuzulack J. Dausen, CEO - Nukta Africa and correspondent - Thomson Reuters, and Solomon Sserwanja - Executive Director of the African Institute for Investigative Journalism (AIJ).

The East Africa Press Council was launched in October 2023 in Arusha shading light to the promotion of regional press freedom and professionalism.

2023 Media Sector Context

President Samia Suluhu Hassan leadership has continued to show tolerance towards her government critics including those written in media. Although at some level violations of human rights including of press freedom have been witnessed, the situation is contrary from her predecessor.

However, based on the report of World Press Freedom Index 2023, Tanzania has dropped 20 positions from 123 in 2022 to 143 in 2023.

Significantly, this has been contributed to many factors firstly, the fact that bad laws that curtail FoE still exist, this includes those which have been reviewed while leaving contentious sections untouched.

Second, the capacity of journalists, civil society, and other media actors on FoE issues remains low. Third, relevant regulatory authorities are yet to embrace FoE promotion.

Fourth, legislators mostly from the ruling party are still beholden to their party's policies that curtail rather than promote FoE and fifth, judicial actors that adjudicate on FoE issues remain isolated from capacity strengthening initiatives that can bring their work much closer to adherence to international human rights norms on FoE.

By the end of the year 2023, the Media Council of Tanzania database had recorded a total of 27 incidents of press freedom violations compared to the year 2022, where 19 incidences were recorded.

In the year 2023, 27 journalists, among them 18 males and nine females, were involved in the act of violations by various perpetrators. The nature of the violations was assault (2), ban (2), threat (5), attack (3), denial of access to information (7), arrest (5), programme suspension (1), editorial interference (1) and fine (1).

The situation in 2023 is an increase of eight journalists who were involved in incidents of press freedom violation. In 2022 affected journalists were 18, among them ten were male and eight females. This includes two females' journalists and four males who were harassed, one female and four males who were arrested and other acts affected the entire industry.

Denial of access to information continues to grow despite the directive by Prime Minister Kassim Majaliwa issued on March 27, 2023 during the 18th Consultative Meeting with government and parastatal communication officers held in Dar es Salaam.

The Prime Minister directed the officers to provide information pro-actively and directed ministries, departments and parastatals to set aside budgets for timely information dissemination to the public.

In 2022 and 2023 the Council did not record journalists' death in relation to their journalism work, abduction or disappearance of a journalist and imprisoned journalists. In affected female journalists, includes five who were threatened, three arrested, one assaulted and one attacked.

The government and its organs have continued to partner with stakeholders in the sector. MCT and its CoRI partners have continued to co-organise the Annual Media Symposium that was postponed to be held in December 2023 and scheduled for early 2024.

The Media Services Act 2016 was reviewed and the government arm toward banning or fining media has declined. Not media outlets were fined or banned in 2023. The government initiated the review of a very important policy, The Information and Broadcasting Policy 2003.

In line with promoting enactment of New Zanzibar Media Law, the bill was drafted with stakeholders' input and was presented to the government for their inputs. According to the Minister of the Ministry of Information, Youth, Culture and Sports Hon. Tabia Maulid Mwita during official opening of the commemorations of World Press Freedom Day on May 01, 23,

she said nearly 80% of the stakeholders' proposals were taken and by then the Zanzibar government was on the final stages to finalise the bill for other steps.

Three meetings were conducted for ZAMECO to discuss among other things the issues of media challenges especially new media law in Zanzibar. ZAMECO also made various initiatives including media advocacy on the New Media law in various media institution in order to alert the government on the importance of new media law as an important aspect of freedom of the Press.





## ACHIEVEMENTS

The review of the Media Services Act 2016 is a small win that the media sector celebrates. Getting nine sections of the 21 sections demanded for review is a gain rather than getting nothing and MCT is honoured to lead CoRI through this process to the review.

The second Regional Learning and Knowledge Sharing Conference was held with number of countries participating growing, from four to nine countries. This time it drew participants and presenters from Kenya, Uganda, Somalia, Niger, Zambia, South Sudan, DRC Rwanda and Tanzania whereas the 2022s' participants were from Tanzania, Kenya, Uganda and Zimbabwe.

MCT in partnerships with media regulatory and development organisations from Kenya, Rwanda, Uganda, Congo DRC and Somalia launched the East Africa Press Council (EAPC) in Arusha. The Secretary of East African Community Peter Muthoki, led the EAPC delegation to launch the organization.

EAPC works to strengthen and promote the institution of independent media regulatory bodies in East Africa, to create awareness, and to promote the concept of self-regulation through Press/Media Councils as a viable option for holding the media accountable in the region while promoting media pluralism and diversity.

The EAPC members organisations are MCT, Media Council of Kenya (MCK), Media Council of Uganda (UMC), Rwanda Media Commission (RMC), Federation of Somali Journalists (FESOJI) and Union of National de la Press du Congo (UNPC).

A total of 893 journalists works were submitted for a 14th Edition of Excellence in Journalism Awards held in July at Mlimani City that saw 114 won in various categories as first winners, runners up and second runners up.

The construction of its two-storey headquarter is a dream come true. The construction in 2023 ended by completing the ground floor and is expected to continue in 2024 upon availability of resources.

## CHALLENGES

Resources in terms of human and finance has continued to hamper MCT programme implementation as it wishes. The work plan had to be revised to cut some important activities which were not foreseen to be funded during the semi-annual review, these include support to MCT members.

While progress is seen on Mainland, law review process in Zanzibar is stack, the government keep on saying that the progress is at the same level for a whole of last year.

Our programme implementation continues to experience challenge to balancing gender representation in activity implementation whether in term of participants and even consultants.

Media monitoring is still constrained to monitoring only print and leaving out electronic media.



## PROGRAMME IMPLEMENTATION

Implementation of programme activities based on the four strategic thematic areas of policy and legislative advocacy, press freedom and journalists' safety, ethics and alternative dispute resolution and media development and monitoring.

### Programme Area 1: Policy And Legislative Advocacy

#### 1.1 Constitutional and policy reform advocated

MCT and its CoRI partners continued to advocate for review of media related laws in Tanzania Mainland that saw, Media Services Act 2016 reviewed, the government also initiated review of the Information and Broadcasting Policy 2003. The same in Zanzibar, through ZAMECO partners a continuation of advocacy for review/enactment of New Zanzibar Media Law continued, President Ali Hassan Mwinyi pledged during the World Press Freedom Day Commemoration 2023 that was held in Zanzibar that the process was in good stage however until the year ended, the same was not finalized.

##### **1.1.1 Information and Broadcasting Policies for Mainland and Zanzibar analysed and shared with stakeholders, parliamentarians and policy makers**

In October 2023, the Information and Broadcasting Policy 2003 marked 20 years since it was passed by the National Assembly. A number of laws have been passed since the adoption of the Information and Broadcasting Policy, 2003 and all failed to meet the standards that were desired by media stakeholders in promoting a free and independent media, freedom of expression and access to information.

MCT analysed the Information and Broadcasting Policy 2003 and indicated a number of deficiencies in relation to the current media context. To mention a few;

- i. Press Freedom and Freedom of Expression:** The 2003 policy mentions the need to review laws affecting press freedom and freedom of expression and access to information, the laws that have been enacted since the policy has been in place are very repressive and draconian however, it has failed to prevent the enactment of these repressive laws, including criminal defamation, sedition, and false news publication, which hinder press freedom and freedom of expression. These new laws have been used to suppress critical reporting and investigative journalism.
- ii. On media independence and pluralism:** The policy lacks adequate provisions to promote media independence and pluralism. It does not address issues related to media concentration, cross-ownership, or public service media. As a result, a few media houses dominate the landscape.
- iii. On protection of journalists:** The policy does not provide sufficient measures to ensure the safety of journalists. Crimes against journalists often go unpunished, leading to a climate of impunity.
- iv. Digital Freedom:** The policy does not adequately address issues related to the digital age, such as net neutrality and digital privacy. These aspects have become increasingly important as online media consumption grows.
- v. Media Literacy:** The policy lacks provisions for media literacy programs that help citizens critically evaluate media content and identify misinformation,

which is crucial in today's information landscape.

- vi. Oversight and Accountability:** The establishment of independent regulatory bodies and mechanisms for addressing grievances related to media content and journalistic conduct should be emphasized in the policy as the Media Services Act, 2016 has established a government's Independence Media Council.
- vii. Treatment of Gender and Inclusion Issues:** The policy does not address gender and inclusion issues adequately. Gender equality and fair representation in the media are crucial and should be explicitly mentioned in the policy. Gender equality is a fundamental principle of human rights, and the media plays a pivotal role in shaping public perceptions and influencing societal attitudes. Ensuring fair and accurate representation of gender in the media is crucial for promoting gender equality and combating stereotypes and biases. The issue of gender and the media in the policy document was in the stakeholders' proposals but was very unfortunately not included in the final document.

In addition to analysis MCT submitted its input in the Information and Broadcasting Policy 2003 that the government had called.

### ***1.1.2 Two engagements with public officials on policy change convened***

MCT participated in two high level engagements with public officials on October 28 and November 3, 2023. The meetings called by the Chief Government Spokesperson and the Director of Information Department Mobhara Matinyi were around preparations of the National Symposium on Media Sector Development and on update on the committee formed on media sustainability. MCT as CoRI Chairperson also form part of the organising for the National Symposium on Media Sector Development.

Government officials were invited during the Regional Learning and Knowledge Sharing conference where the Chief Guest was the President of African Court, Lady Justice Iman About while Director of Information Department Mobhara Matinyi was among the high level delegates participated in the launch of East Africa Press Council.

### ***1.1.3 20 lawyers trained in Songea***

On September 12-14, 2024, MCT conducted a training for lawyers and advocates in a workshop held in Songea whereas six (35%) were women and 11 men. The participant lawyers included 41% young advocates with experience of less than 7 years while 59% had experience of 7 to 12 years.

The training was strategically planned for Songea in order to attract advocates from the Southern part of the country who could not attend the previous two trainings held in Tanga and Zanzibar. But an unforeseen consequence was the reduction of number of training days due to flight schedule to the area from Dar es Salaam which is only Monday, Wednesday and Friday. The local facilitators and MCT staff were from Dar.

The trained lawyers were connected with the previous two cohorts making a total of 55 trained lawyers who are continuing to dialogue in the established MCT Trained Lawyers Alumni WhatsApp group. They are expected to act as MCT and its partners focal person on press freedom to act on behalf when a journalist or a media outlet face a violation and needs a legal support/representative.





A section of lawyers trained by the Media Council of Tanzania (MCT) presented the challenges and weaknesses they identified in certain media-related laws, as per their assignment. This took place during an MCT training workshop for lawyers and advocates held in Songea from September 12-14, 2024.

#### 1.1.4 M&E volunteer to follow up on the work of the trained lawyers engaged

In line with that, a volunteer was engaged to follow up on the work of the trained lawyers and progress made in utilizing the skills obtained. According to the monitoring report 36% had applied the skills, mainly in advocacy efforts facilitated by MCT or like-minded organizations. This indicates a notable portion of participants actively contributing to advocacy initiatives, highlighting the potential for increased involvement and collaboration in the future.

#### 1.1.5 A network of lawyers set up

MCT planned to organize a two-day event of networking with trained lawyers, the event was planned for quarter three and four. However, it was not possible to conduct the event due to unavailability of the lawyers who during such time are busy with handling cases. The event was rescheduled for 2024.

## 1.2 Repeal and review of anti-media laws advocated

The government had finally reviewed the Media Services Act, 2016 after a series of engagements. Media stakeholders proposed 21 sections that it believed if all were considered the media legal working environment will have a relief. But only nine sections were reviewed during the June 2023 Parliament seating.

#### 1.2.2 Government and House Representatives organised meetings were participated in

This activity is linked with activity 1.1.2, where MCT participated in two high level engagements with public officials on October 28 and November 3, 2023. The meetings called by the Chief Government Spokesperson and the Director of Information Department Mobhare Matinyi were around preparations of the National Symposium on Media Sector Development and on update on the committee formed on media sustainability. MCT as CoRI Chairperson also form part of the organising for the National Symposium on Media Sector Development and has participated three meetings to coordinate the event which was however not held.

#### 1.2.3 Analysis of revised Mainland and Zanzibar media laws conducted and disseminated

After the review of Media Services Act, 2016 in Mailand was finalized in June, 2023, MCT analysed the same to see how the analysed sections impact on freedom of expression, media and editorial independence. But also the analysis checked whether the revised sections have adhered to the ruling of East African Court of Justice that was issued in 2019 but also on how the sections are in-line with regional and international standards in relation to freedom of expression and of the media.



*Members of the Coalition on the Right to Information (CoRI) during a sensitization session on the Media Services Act (MSA) 2016 with the Parliamentary Standing Committee on Constitutional and Legal Affairs. The session was part of a stakeholders meeting convened by the Standing Committee on Governance, Constitution, and Legal Affairs on May 27, 2023, led by the Media Council of Tanzania (MCT) under CoRI.*

Among others, the Written Laws (Miscellaneous Amendments) Act No. 5 of 2023 reviewed section 5(1) of the MSA 2016 that relieved mandate of the director of information services function to coordinate government advertisement. This allows the government to choose the media of its choice according to market forces which somewhat enhance editorial freedoms since now, the media specifically private will publish competitive stories including those critical to the government to earl sells hence attract advertisers.

Under the revised MSA 2016 section 50 (1) (c)(ii) defamation cases will now be tried as civil cases rather than criminal cases, thus reducing the fear of being criminalized among media outlets when publishing sensitive cases involving government representatives. The revision has also made adjustments in various punishments in terms of fines and jail terms.

However, the analysis has left 12 sections most of which are very dangerous the media freedom were not touched during the review, this includes annual licensing of newspapers under section 8 and 9 which leads to self-censorship and may affect the quality of news while discouraging investigative journalism that could reveal government wrongdoings.

Other contentious section is a requirement for private media houses to broadcast or publish news or issues of national importance as the Government may direct which remains under Section 7 (2)(b)(iv).

With regards to the revised sections complying with Constitution of the United Republic of Tanzania and International Human rights laws the analysis concluded for example the amendment of Section 50 for example has a little impact on freedom of expression though

the reduction of fines and term of imprisonment is a welcomed amendment. However, the substantive part of the law which is still contrary to the Constitution of United Republic of Tanzania, International Human rights laws and standards and it will continue to have negative impact on freedom of expression and press freedom in Tanzania.

It is worth understanding that the amendments did in a few areas comply with international standards. This is especially through the removal of the powers of the Director of Information Department to coordinate government advertisements and the denial the Court's powers to order confiscation of printing machines. But, the amendments to large extent did not comply with international and regional standards as the same provisions that were in violation of international and regional treaties are still the same. For instance, sections 7, 35, 37, 38, 39, 40, 50, 52, 53, 54 and many more are still the same. The provisions still criminalize defamation, seditious contents, false news, alarming and fearful statements and many more which are totally in violation of international and regional treaties and charters.

The analysis of revised media law in Zanzibar was not done since the revision was not concluded.



*MCT organized a three-day capacity-building workshop on advocacy for Coalition on the Right to Information (CoRI) members. The training aimed to equip participants with relevant advocacy skills, assess past successes and challenges, and explore new strategies to address the changing media, legal, and political context.*

#### **1.2.4 CoRI and ZAMECO planning, consultation and implementation meetings held**

In its advocacy efforts Coalition on Right to Information (CoRI) was an important ingredient to bringing a unified voice and effort. Together with CoRI, MCT prepared an advocacy document that was used leading to the review of MSA 2016.

Five CoRI meetings were organized to prepare and strategize on the public hearing called by the Parliamentary Committee on Governance, Constitutional and Legal Affairs on the tabled Written Laws (Miscellaneous Amendment) Bill No. 1 of 2023. CoRI proposals on amendments were also refined in the meetings, and an evaluation of the CoRI meeting with the Parliamentary Committee was also done. Reflection on CoRI efforts, successes

and challenges after the law was reviewed was done with the aim of agreeing on the way forward.

MCT organised a three-day capacity building on advocacy for CoRI members aimed at equipping the members with relevant skills for advocacy, identifying what has worked and what has not, while also exploring different advocacy strategies to cope with the changing media, legal and political context. Some of the CoRI members are new it was of a paramount important for them to get an opportunity to understand the history of the coalition which was given during the training.

As a result of this training, a Communication Strategy for CoRI was developed.

In Zanzibar, three meetings conducted for Zanzibar Media Committee (ZAMECO) to discuss among other things the issues of media challenges especially new media law in Zanzibar. The process which has been initiated since 2017 has according to report by the responsible Minister for Information, Youth, Culture and Sports Hon. Tabia Maulid Mwita the review has reached 80%.



*A one-day meeting for media practitioners, including editors, media managers, and CoRI members, to discuss the proposed amendments to the Written Laws (Miscellaneous Amendment) Act, 2023, particularly concerning the Media Services Act (MSA) 2016.*

ZAMECO also conducted various media advocacy initiatives on the progress of the making of New Media law to push for its finalization but to also create public awareness of the same of the importance of good law for media freedoms.

MCT organised a three day retreat for a team of CoRI experts to prepare a schedule of amendments that was shared with key stakeholders which was held in Bagamoyo on March 14-16, 2023. The produced document was used during the advocacy engagements with individual Members of the Parliament, the Parliamentarian Standing Committee on Legal and Constitution Affairs and even during CoRI organization meetings with their partners.

### **1.2.5 Follow up on media related cases (EPOCA Online Content HC and EACJ, Raia Mwema Appeal, Tanzania Daima Appeal, MSA Contempt of Court at EACJ) made**

MCT continued to follow up on media related cases filed in different courts. With exception of Raia Mwema Appeal cases which was dismissed on July 17, 2023 the rest of the cases

remained cold.

### **1.2.6 Engagement with the relevant Parliamentary Standing Committee conducted**

The sensitization on MSA 2016 was also conducted to the Parliamentary Standing Committee on Constitutional and Legal Affairs where MCT led CoRI to the stakeholders meeting convened by the Standing Committee on Governance, Constitution and Legal Affairs on May 27, 2023. Seven CoRI organisations appeared before the Committee to submit the CoRI proposals on the review of (Written Laws (Miscellaneous Amendments) Bill No. 1 of 2023. They are Media Council of Tanzania (MCT), Legal and Human Right Centre (LHRC), Union of Tanzania Press Clubs (UPTC), Tanzania Editors Forum (TEF), Media Institute of Southern Africa (Misa-Tan), The Organization of Journalists against Drug Abuse and Crime in Tanzania (OJADACT) and Tanzania Development Information Organisation (TADIO).

MCT Executive Secretary and CoRI Chairperson presented before the Committee CoRI proposals on MSA amendments and other CoRI members were given space to give clarifications and responded to the committee members' questions. Twenty one sections of the MSA 2016 were proposed for amendment by CoRI.

Individual members of the parliament were also provided with technical backstopping and sensitization on the proposed review for their understanding and get their buy in to CoRI demands. 26 members of parliament 12 of whom were women were provided with technical backstopping for their understanding on April 24 and 25, May 18 and 19, as well as May 28-29, 2023.

### **1.2.7 One day meeting for media practitioners to get their feedback on their take in relation to the new amendment bill for Media Services Act 2016 conducted**

One day meeting for media practitioners was held involving editors, media managers and CoRI to discuss the proposed amendment of the Written Laws (Miscellaneous Amendment) Act, 2023 as relates to MSA. The activity held on March 13, 2023 saw the editors, journalists and media related civil society organisations (CSOs) discuss the long-awaited bill that turned out to be a disappointment after bringing only nine sections for amendment, many of which in any case refer penalties.

## **1.3 Promote Access to Information**

### **1.3.1 International Day for Universal Access to Information (IDUAI) commemorated**

IDUAI was commemorated on September 28, 2023 in Arusha and statement was issued about concerns regarding increasing incidents of denial access to information. MCT use the commemoration to also pledge for Government of the Revolution Government in Zanzibar to initiate access to information law in the isle.

## **1.4 Make advocacy work known to media fraternity and stakeholders**

### **1.4.1 Media Watch and Barazani Newsletters published and disseminated**

Media Watch and Baraza publications have always been pertinent in amplifying MCT's image to the public as well as publish important information happening in the media sector. The Council continued to publish the two newsletters online.

## **1.5 Engage media to produce advocacy content**

Articles were published in newspapers as Op-Ed and TV and radio programmes were aired

as well as social media posts which triggered discussion from the public.



## **PROGRAMME AREA 2: PRESS FREEDOM AND JOURNALISTS' SAFETY**

This programme area enhances press freedom and journalists' safety and security through networking, capacity building, documenting, publishing and following up on press freedom violations so that media practitioners and human rights defenders are provided with empirical evidence and can use it as evidence-based tool while authorities, stakeholders and the public are provided with compelling narration with objective data.

### **2.3 Network with regional and international partners and network**

#### ***2.3.1 PFV Reports and alerts with regional and international partners and networks shared***

A ten-year report on Press Freedom Violation Report was shared during the commemorations of WPFV in Zanzibar. But also the report was shared to East African Press Councils Associations, CPJ, IPI, WAPC, ACHPR, AU and UN.

During the time, MCT recorded 229 press violations incidences were recorded since 2013. In the report 46 incidences of threats, 43 denials of access to information, and 43 arrests were recorded. Others were 24 assaults, 23 banning/suspension of media outlets, 11 media outlets were fined and 10 forceful evictions from work were recorded. 6 journalists were reported kidnaped or arbitrary disappeared, nine journalists were harassed and 4 incidence of self-censorship one of which a media outlet suspended itself from publishing for three months.

There were also three incidences where journalists reported to have been their tools destroyed, three incidents of internet and social media shutdown national wide, three murders, two confiscation of equipment and two incidents of editorial interference.

#### ***2.3.2 Regional Learning and Knowledge Sharing Conference on Safety and Security of Journalists convened***

A hybrid regional Learning and Knowledge Sharing Conference on Journalists Safety and Security was held on September 29, 2023 in Arusha where 14 panelists, presenters and moderators were engaged out of whom three were women. Implementation of agreed on strategies for media freedom, safety and security is being monitored.

The conference was graced by H.E Lady Justice Imani Daud Aboud, President of the African Court on Human and Peoples' Rights who gave a key note address relating journalists' safety to democracy and human rights pledging that ACHPR remains steadfast in its commitment to seize every opportunity to advance the normative framework of freedom of expression and to protect journalists' rights through judicial decision.

The conference brought together prominent people from within the media industry engaged in the promotion and protection of the safety and security of journalists within the East Africa region and beyond and served as a strong reminder of the significance of collaborative efforts among all stakeholders to ensure the safety and security of journalists within the region. Participants were drawn from Tanzania, Kenya, Uganda, Zimbabwe, Rwanda, Congo DRC, South Sudan, Somalia and Niger.

The participants' discussions evolved around issues of press freedom and journalists' safety and security as a pillar of democracy, how digital vulnerabilities and threats online affect the work of journalists? – (Quality, fake news, mis-information, disinformation & hate speech),

The duty of care for journalists, The role of institutions and states to create a culture of safety in the news rooms, and Investigative journalism in East Africa.

The sentiments expressed by regional partners during the conference underlined their steadfast support for the industry, media houses and associations and civil society organizations in their endeavour to guarantee the safety and security of journalists.

The event facilitated the sharing of accomplishments and challenges faced by these crucial contributors in their line of work. Mutual resolutions were established to address common obstacles, and a pledge for ongoing cooperation between partners was reiterated.

The event was hybrid and was attended by a total of 145 participants from Tanzania and outside Tanzania, where 108 were physically in the venue. Out of them 35 were female and 73 men. Virtually, the conference had 37 participants, among them female were 19 and male 18.

During the run up and aftermath of the conference a total of 42 social media posts were developed and these were to prompt stakeholders participate in the conference, guiding registration processes for virtual participation, conference publicity, speakers' highlights, speakers' presentation, regional conference quotes and conference programme.



*H.E. Lady Justice Imani Daud Aboud, President of the African Court on Human and Peoples' Rights, delivers a keynote address linking journalists' safety to democracy and human rights during a hybrid regional Learning and Knowledge Sharing Conference on Journalists' Safety and Security held on September 29, 2023, in Arusha.*

### **2.3.3 Regional and international conferences participate in**

In 2023 MCT local, regional and international partnerships continued to be an integral part in MCT advocacy activities. MCT implemented its activities partnering with both private and government partners.

The Council participated in World Press Freedom Day and Annual Journalists Excellence Awards in Nairobi.

As for regional partnership, East Africa media regulatory and development organisations are other key partners that MCT worked with its advocacy endeavours. The launch of East



Africa Press Council was successful due to the close partnership of the six organisations MCT, Media Council of Kenya (MCK), Media Council of Uganda (UMC), Rwanda Media Commission (RMC), Federation of Somali Journalists (FESOJI) and Union of National de la Press du Congo (UNPC) from Tanzania, Kenya, Uganda, Rwanda, Somalia and Congo.

The same was for international networks and partners where MCT engaged to disseminate press violation information and in some instances calling out for their support. The organizations and offices reached include OHCHR-EARO, CPJ, WAPC, PALU, Media Council of Kenya and Article 19.

MCT participated in the 77th African Commission for People and Human Rights ordinary meeting held in Arusha on October 2023.

## 2.4 Maintain PFVR Database

### 2.4.1 Tools and database updated

MCT Press violations register continued to be updated with violations as they occurred. However, other press violation monitoring methods such as using networks across the country were utilized and information obtained were updated to the database, 27 journalists, among them 18 males and nine females, were involved in the act of violations by various perpetrators in 2023. The nature of the violations was assault (2), ban (2), threat (5), attack (3), denial of access to information (7), arrest (5), programme suspension (1), editorial interference (1) and fine (1).

The situation in 2023 is an increase of eight journalists who were involved in incidents of press freedom violation. In 2022 affected journalists were 19, among them ten were male and nine females. This includes two females' journalists and four males who were harassed, one female and four males who were arrested and other acts affected the entire industry.

Denial of access to information continues to grow despite the directive by Prime Minister Kassim Majaliwa issued on March 27, 2023 during the 18th Consultative Meeting with government and parastatal communication officers held in Dar es Salaam.

The Prime Minister directed the officers to provide information pro-actively and directed ministries, departments and parastatals to set aside budgets for timely information dissemination to the public.

### 2.4.2 Statements issued and press conferences held

Four statements were issued one on World Press freedom Day in Zanzibar, on the violation of journalists rights in Nairobi, on International Day on Universal Access to Information (IDUAI) and on commemoration of International Day to End Impunity for Crimes Against Journalists (IDEI).

### 2.4.3 PFVR issues in MCT programmes mainstreamed

MCT used all its activities that involved public to discuss issues of press freedom violations. To raise awareness and to campaign for duty bearers to take action.

It was a topic in training Media Management training in Arusha and Zanzibar, Lawyers Training in Songea, consultative meeting with editors in Arusha, and even programme through radio and television.

## 2.5 Annual PVR report published

2022 Annual PFV report published and shared to its stakeholders as well as well as its

members during the National General Convention held in Arusha on September 28, 2023.

## 2.6 The Dar es Salaam Declaration on Editorial Freedom, Independence and Responsibility popularised

The Dar es Salaam Declaration on Editorial Freedom, Independence and Responsibility (DEFIR) has been promoted for 12th year in 2023 since it was firstly endorsed in 2011.

Signature have been mobilised for editors, journalists, government officials and other stakeholders to endorse the declaration to defend and promote the Editorial Freedom, Independence and Responsibility. In 2023 103 signatures were mobilised. The 103 signatures were mobilized from consultative meeting with gatekeepers, DEFIR conferences organized at Fanikiwa in Arusha, and EJAT master class held in Dodoma.

## 2.7 Co-organise commemorations

### 2.7.1 World Press Freedom Day on Mainland and in Zanzibar co-organised

MCT participated in commemoration of World Press Freedom Day 2023 that at a national level was held in Zanzibar.

The event dubbed “National Convention to commemorate thirty years of WPF (1993 – 2023)” brought together journalists and media stakeholders from across Tanzania and beyond to:

- Reflect and discuss diverse issues affecting the wellbeing of journalists and the growth of media industry as far as fundamental freedoms are concerned
- Promote constructive discourse towards strengthening media independence and free flow of developmental information to achieve sustainable development goals (SDGs)
- Build collaborative links amongst key media actors aiming at long-term sharing of knowledge and discussions on key opportunities and challenges for the sector

The 2023 WPF focused on four thematic workshops in which participants engaged discussions and gave their recommendations. The thematic areas were: Gender and Women in Leadership; Media Viability and Innovation; Media Policy, Laws and Reform; Safety and Protection of Journalists.

During the event, MCT in partnership with Union of Tanzania Press Clubs (UTPC), Organisation of Journalists Against Drugs and Crimes in Tanzania (OJADACT), organised a parallel session to discuss and deliberate on safety and security of journalists and draw resolutions that were included in the overall WPF 2023 resolutions read before the guest of honour who was the Zanzibar President Dr. Hussein Ally Mwinyi.

#### ***The safety and security thematic workshop recommendations were the following;***

- UTPC should take lead in reviewing the journalism training manuals and curriculum and propose for the inclusion of component of safety and security of journalists;
- Media organizations and stakeholders should encourage the inclusion and participation of media owners and newsroom decision makers in safety and security training programmes;
- Media organizations championing safety and security of journalists should engage multi-level stakeholders’ dialogues on safety and protection of journalists;

- Media organizations and stakeholders to establish a multi-stakeholders network with inclusion of media owners, editors, and security organs to coordinate journalists' safety and security issues and initiatives;
- Media organizations and outlets should develop and implement coaching and mentorship programmes to improve safety and security skills of young and upcoming journalists;



*Zanzibar's Minister of Information, Youth, Culture, and Sports, Hon. Tabia Maulid Tabia, speaks during the national-level World Press Freedom Day 2023 celebrations in Zanzibar. The event, titled "National Convention to Commemorate Thirty Years of WPF (1993-2023)," brought together journalists and media stakeholders from Tanzania and beyond.*

- Media organizations in collaboration with media partners should conduct capacity building training on digital security to journalists to improve their skills to protect themselves in online working environment;
- Media outlets in collaboration with media partners should develop and implement a business model for financing and boosting the economy of the media to operate sustainably;
- Hold public dialogues on safety and security of journalists at all levels from districts, regions to national. These dialogues are critical in raising public awareness on the collective responsibility of protecting the journalists;
- Media organizations involved in monitoring and documenting violations against journalists should have one digital system of reporting and storing (database) violation incidents;
- Journalists should join professional media organizations and associations which they will turn for help in times of encountering violation such as job contracts, insurance coverage, physical and psychological attack, sexual abuse;
- Media houses and journalists ought to adhere to professional standards and journalism ethics and avoid being guided by personal prejudices in reporting serious issues of public interest that could jeopardize their safety;
- Media organizations and partners should develop digital security and data protection guidelines to assist journalists in working in an online environment;

### **2.7.2 International Day to end Impunity for Crimes against Journalists (IDEI) commemorated**

The Media Council of Tanzania joined the world in commemorating the International Day to End Impunity for Crimes Against Journalists.

The Conference gathered prominent figures within the media industry engaged in the promotion and protection of the safety and security of journalists within the East African Community region. The event served as a strong reminder of the significance of collaborative efforts among all stakeholders to ensure the safety and security of journalists within the East African Community region.

This day is important and noble especially considering that the media is one of the important pillars to strengthen democracy, good governance and responsibility which are important parameters in bringing about the development of the country.

Every year this day has been celebrated due to actions that spread in different countries in the world. In every part, journalists still face several challenges, including the loss of life while carrying out their work.



## PROGRAMME AREA 3: ETHICS AND ALTERNATIVE DISPUTE RESOLUTION

This program seeks to enhance ethical practice and conciliate between media and members of the public thus ensuring media accountability, efficacy and credibility.

### 3.1 Outreach campaign on MCT alternative dispute resolution services conducted

#### 3.1.1 Public Service Adverts aired in Zanzibar and on Mainland

Media Council of Tanzania in 2023 continued to promote its mandate to ensure that media act independently, professionally and accountably by popularizing its arbitration services to the level of regional/community media. The goal is to ensure that the public use the alternative dispute resolution services which are free and fast but also promote accountability among media professionals.

A total of 365 spots of MCT public service advert on ethics and alternative dispute resolution services were aired at Nyemo FM in Dodoma, Kings FM in Njombe, Savvy FM in Arusha and Uyui FM in Tabora. The advert has been customized and continue to be aired at EFM and ETV in Dar es Salaam. The advert has increased visibility of not only the arbitration services but MCT get calls for other services as well with people making references of the advert.

#### 3.1.3 Visits to stakeholders in Dar and upcountry conducted

MCT stakeholders were engaged to provide needs during the assessment of the 2018-2023 programme strategy and give insights on new needs for the current 2023-2027 strategy. This enables MCT to design activities that responds to the actual sectorial needs. In 2023, the Council visited Jogoo FM and Key FM in Songea, Kilimanjaro Revival and Moshi FM in Kilimanjaro region, Savy FM and Arusha Press Club in Arusha and Medicopress in Dar es Salaam. Mega FM Arusha, Mashujaa FM Lindi, Lindi Press Club, Nachingwea FM Lindi

### 3.2 Alternative dispute resolution services conducted

Conciliation activities have played a significant role in promoting media ethics and accountability. MCT arbitration services are free and take short time with compliance rate standing at 98%. In 2023 MCT received complaints from public who were asked by court to settle their grievances with the Council.

#### 3.2.1 Mediation services at secretariat level held

*Three complaints have been received and resolved in 2023. The complaints were as follows;*

SNO	COMPLAINT BETWEEN	SUMMARY OF THE COMPLAINT	REMARKS
1	Henry Kagasheki Vs The Editor Mwanahabari Online TV, Mwanahabari Online TV and Bernard James Mapalala	<p>Mr. Kagasheki alleged that on 31 August 2022 Mwanahabari Online TV published a story regarding the demolition of the building on Plot No. 404 Ursino, Kinondoni Municipality with words that were defamatory. The words:</p> <p><i>Kagasheki ni tapeli hapa mjini. Anafanya kazi ya kununua kesi za viwanja, kwa mfano huko Mloganzila aliwavyunja nyumba familia 400 na kesi bado inaendelea mahakamani na alitengeneza hati ya kughushi akataka kuwaondoa wananchi wengine kwenye eneo lao la biashara huko Mbezi Makonde ila kwa msaada wa Mkuu wa Wilaya ya Kinondoni zoezi hilo halikufanikiwa na ana kesi za ardhi zaidi ya kumi...</i></p> <p>The Complainant alleged that the defamatory words uttered against him were not true as all demolitions were from cases duly heard, determined and ordered by courts of law to be executed by either the court and/or tribunal brokers, and not the complainant as wrongly published.</p>	MCT contacted Mwanahabari Online which dropped the content from the site. And the matter was resolved at secretariat level. Initially, Kagasheki wanted to be paid a damage of TZS 300 millions.
2	Ms. Ingrid Nevenchannaya vs The Citizen online	<p>The Complainant alleged on February 17, 2023 the Citizen published an article on its online platform titled “</p> <p><i>‘A tourist who became an investor’</i> which she said by calling her an ‘investor’ while she did not present herself as such made her receiving a number of problems from the Zanzibar authorities because she was not officially recognized as an investor on the Isles.</p>	Correspondence were made between MCT, the Citizen Managing Editor and Ms. Ingrid Nevenchannaya and it was resolved.
3	Dan Friedkin vs The Citizen Online	<p>The complaint alleged irregularities in the content of a story titled “<i>Tanzania’s Hidden Wildlife Reserve Owned by American Billionaire</i>” published by The Citizen Online on May 8, 2023</p> <p>Upon receiving the complaint, the MCT’s Executive Secretary contacted the Managing Editor of The Citizen on the matter and asked if they could resolve.</p>	On May 10 <sup>th</sup> , 2023, The Citizen Managing Editor informed MCT that the matter has been resolve. The newspaper retracted the story and uploaded the correct version together with an apology. And the case was closed.

### **3.2.2 Ethics Committee Arbitration sessions held**

There was no complaint that reached to the Ethics Committee for arbitration. In the same line, MCT compiled cases brought for conciliation for the past 10 years, upon completion this book will be shared to its stakeholders.

MCT stakeholders have continued to be important partners to what it is now. It helps provide insights of its programming while providing details on the current needs. MCT conduct stakeholders visits to understand challenges, hear recommendations and comments on the work of the Council and support/advise them when needed.

### **3.3 Peer oversight mechanisms promoted and supported**

As a membership organization, MCT puts the needs of its members at heart. Through peer-oversight mechanism services have been providing professional tools to its members to strengthen their internal capacities, these tools include codes of conduct, editorial polices, gender policies, style book etc this is to ensure media are is self-regulating.

Manyara FM Radio was supported with capacity building to develop project proposals for their sustainability. Manyara was supported with developing editorial policy in 2020. A three-day training on how they can develop funds from their shows and programmes was designed and delivered for their staff.





## AREA FOUR: MEDIA DEVELOPMENT AND MONITORING

The objective of this thematic area is to ensure media is proactively monitored and given feedback to improve quality and performance over time so that media can sustainably and effectively fulfill its roles.

### 4.3 Use of CBET curricula and conduct refresher courses and ToT on new subjects monitored

#### 4.3.2 Inspection visits to two schools of journalism conducted

In an initiative to ensure quality training is offered to students in journalism colleges, MCT conducted two inspection visits to two colleges intended to offer journalism courses. The colleges were Mwenge Community College in Zanzibar and Eastern Eagle Institute of Business and Technology in Karagwe.

On 11th July 2023, one officer from the Media Council of Tanzania (MCT) and an expert from the National Council for Technical and Vocational Education and Training (NACTVET) visited the Eastern Eagle Institute of Business and Technology (EEIBT) in Karagwe, district.

The visit aimed at finding out the capacity of the College in providing the desired journalism courses/training using the MCT competence-based curricula for National Technical Awards (NTA) - Levels 4, 5 and 6, validated by NACTVET.

The College was running short courses on Secretarial, Nursery School Teaching, Tour Guide and Hotel Management, Computer Courses, Welding and Domestic Electricity. At present, there were five students at the College. One is pursuing a Basic Certificate in Nursery School Teaching, two students pursuing Tour Guide and Hotel Management and two undertaking Computer Application. However, EEIBT's future plan is to expand to include programmes of Diploma in Journalism. The team did not physically see any student around the school.

The team held talks with Eastern Eagle Institute of Business and Technology Director who also owns the school Mbusiro Amosi Jasson and thereafter made physical verification of equipment, the learning environment as well as documentation.

The inspection team concluded that EEIBT had no basic manpower, capacity and equipment to run certificate and diploma programmes for the MCT-formulated journalism curricula, which has NACTVET validation and provided them with a list of recommendations for improvement.

### 4.4 Gender equality and consciousness in media promoted through Women in the Media project

The Women in the Media (WIM) project is built on the proven fact that gender equality and diversity in the media sector will lead to more inclusive, diverse and equal reporting which is relevant to a larger number of people and supports social change towards an equal society.

MCT continued to monitor gender reportage in media. Monitoring report showed A total of 497 sampled articles with gender elements were monitored such as hard news, feature, editorial, columns, vox pop and profiles. There were some few shortcoming on reporting gender issues such as reveling identity of victim as well as lack of follow-up or investigative especially to GBV stories rather than relying on police reports. The hard news dominated for 40%.

Men continued to dominate as credible sources of any stories and for few women appeared

as sources were those holding a certain position in the society or government.

There is also an equal distribution of assignment between male and female journalists as very few women will have by-lines on economic issues as compared to male journalists. Many of female journalists' by-lines appeared to issues regarding, culture, social, entertainment and politics.

#### **4.4.1 In-house training on gender policy in media conducted**

In 2023, eight media houses and two journalism colleges were reached for in-house training on Gender policy and gender issues. The trained media houses includes Key FM and Jogoo FM of Songea, Mwenge Community Radio and Mwenge Community College in Zanzibar, Savvy FM, Mega FM and Fanikiwa Journalism College in Arusha, Radio Ushindi FM, Kilimanjaro Revival FM and Moshi FM in Kilimanjaro. Savvy FM Radio was found to be aware and use the MCT developed Gender Policy.

Also, 15 tutors of schools of journalism were trained on gender using the MCT Training Manual on Gender in the Media. Out of the 15 trained tutors seven were women. The trained tutors came from 13 schools of journalism based in Zanzibar, Tabora, Dar es Salaam, Iringa, Coast, Kigoma and Arusha. A session facilitated by Ms. Pili Mtambalike was very lively where tutors also shared their experiences and challenges encountered in teaching and addressing gender based issues in the colleges. The tutors agreed to keep open a WhatsApp group and agreed to use it as a forum to discuss gender issues.

#### **4.4.2 Twenty female journalists mentored**

Mentorship programme for 2023 started by the Council to collect feedback from mentors and mentees on the mentoring programme run in 2022, the exercise was done in quarter one. The aim was to gain insights which would inform the 2023 programme. From the feedback, the Council noted that the programme has been beneficial to women journalists, and remarkable improvement was seen as observed by the mentors.

The call for application was placed on MCT social media and journalists' social forums, and by deadline, 192 journalists had applied for the mentoring programme. Shortlisting has been done. The 25 mentees were assigned to four mentors and by the end of the year, 13 (52%) female Journalists completed the program, 28% of female completed 66% of the provided tasks, 8% completed 33% of the provided tasks and 12% did not perform any tasks. Challenges included failure of the female journalists to multi task between family and work, also lack of support from media houses especially when the journalists were required to go to the field to report stories.

During the one-on-one feedback session held between mentees and mentors, the mentors noted that the journalists had made good progress from the first assessment as the mentored journalists were capable of pitching for their stories, planning and writing stories. Mentees have also appreciated the provided support to building their capacities for the year. Esther Baraka Jonathan, from Afya Radio, Mwanza said, "Thank you MCT and mentors for the support and coaching you have been providing which has given me more skills and confidence in doing my work." Esther is the recent award winner in reporting Gender-based Violence award, given by Eagle entertainment awards.

#### **4.4.4 12 senior women journalists trained on media management**

Twelve senior women journalists were trained in media management in a training held at the Diplomat Hotel, Arusha on June 19 – 21, 2023. The trained women came from various media outlets: electronic, print, online, private and Government owned. Represented media outlets

were from ten regions of Tanzania. Journalists came from national, zonal and community media whereas 30% were from national media.

The media management course covered aspects of managing newsrooms: Managing Multi-platform Newsrooms and Media Entrepreneurship; Mobile and Online Journalism; Media -Related Laws and Regulations and how they Affect Media Operations; Managing Human Resources for High Performance, Policy Formulation for Media Houses, and Introduction to Financial Management in Media operations.



*Senior women journalists in a group photo after attending media management training held at Diplomat Hotel, Arusha, from June 19–21, 2023. The participants came from various media outlets, including electronic, print, online, private, and government-owned platforms. Others in the picture are former Media Council of Tanzania Executive Secretary, Kajubi Mukajanga, and Facilitator of the training, Pili Mtambalike.*

The trainees had an opportunity to discuss challenges faced by women journalists in newsrooms where they shared experiences. They also had opportunity to engage in group discussions and made presentations on the media management issues and how media can create favourable environment for women career ladder. Also issues of women in the media and their challenges and case studies were well presented and discussed in the training. The sharing of experience of newsrooms was also among the interesting topics for participants.

To mark the end the training session for this year, Her Excellence. Lady Justice Imani Daud Aboud, President of the African Court on Human and Peoples' Rights awarded trainees certificates and in her closing remarks said that the media can play a vital role on the issues of gender, women and leadership in various aspects. She emphasized resilience on the side of women journalists to be able to face challenges and be ready and quick to identify and grab opportunities as they strive for leadership positions.

She said that researches show that women are still left behind in many aspects of leadership be it in the political, professional, and academia arenas as well as in the media.

“The power of the media should be used effectively to revert the male dominance situation in order to improve upward movement of women in leadership starting from the grassroots level to national and international levels,” she emphasised.

To encourage female journalists to participate in these sessions, two participants came with their Children of less than 2yrs and their nannies. The program had to take care of them. However, in an unfortunate scenario, one participant child fell sick and passed away, so the Council had to foot for some of the hospital expenses and transport the mother, nanny and deceased child to the burial site and contribute to burial services.

In its policies MCT consider taking care of indirect beneficiaries in its programming whereas nursing mothers are allowed to bring with their children and nannies where MCT care for their costs.

#### **4.4.5 Consultative meeting with gatekeepers held**

The Council held a two-day consultative meeting with media gatekeepers on June 22 – 23, 2023 in Arusha. 25 participants attended the meeting whereas 11 were males and 14 females. The meeting was used to reflect gender issues in the media and press freedom. Gender policy was discussed where achievements of the partners' efforts on gender equality were revisited. Gaps and challenges were also discussed and the gatekeepers charted ways to continue improving the situation.

The gatekeepers agreed to continue promoting media freedom, editorial independence and to enhance quality reporting based on people's voices and voices of the voiceless. The gatekeepers also discussed media trends and ethical issues and charted ways forward to strengthening self- regulation.

Amongst observable challenges was the gender gaps in leadership positions and low reportage of marginalised groups including women and people with disabilities. During opening of the Consultative meeting, Mr. Kajubi Mukajanga, MCT Executive Secretary said that "The current trend has to be reversed in order to have more voices in the media and to focus on people's voices and reverse the existing situation of event reporting".

The Council also took stock of the media houses that do not have gender policy for further engagement.

#### **4.4.6 One gender desk in media house established**

Work on establishing a gender desk at The Guardian Limited is at an advanced stage. Initial engagements on the same have been done, and high-level appointments have been made and the work is expected to continue in 2024. The gender desk at the Corporation of Zanzibar Government Newspapers is progressing well where the Corporation has appointed three focal persons for the desk, one from the human resource department and two from editorial. The Corporation ensures that issues of media advocacy on gender are published; for example on June 30, 2023 page 11 -12 of Zanzibar Leo published an article with the headline: "Kuwepo kwa sera ya jinsia katika vyombo vya habari ni chachu ya kupambana na udhalilishaji " ( Presence of gender policy in the media is an important aspect of fighting Gender Based Harassment in the newsroom).

The gender desk at the Corporation has started analyzing the gender in the media policy developed by MCT to customize it to the corporation environment.

The Council also supported Gender desks at Moshi FM, Kilimanjaro Revival, and Corporation of Zanzibar Government Newspapers through a training which brought gender desks committees to discuss the operationalization of the gender desks and key issues to consider.

### **4.5 Media monitoring of gender issues; content analysis conducted**

During the period under review, the Council continued to monitor gender issues in the special programme of media monitoring. A total of seven newspapers were monitored on daily basis. The 2022 media monitoring report was shared with the gatekeepers during the consultative meeting in Arusha. The 2023 report will be compiled and shared in 2024. Rapid response has been conducted and close follow up on gender reporting has been made. Newspapers monitored were Zanzibar Leo, Habari Leo, Daily News, Mwananchi, The Guardian, Nipashe

and Uhuru. Issues monitored included women sources, women portrayal, women stories, etc. The 2023 media monitoring report will be disseminated in 2024.

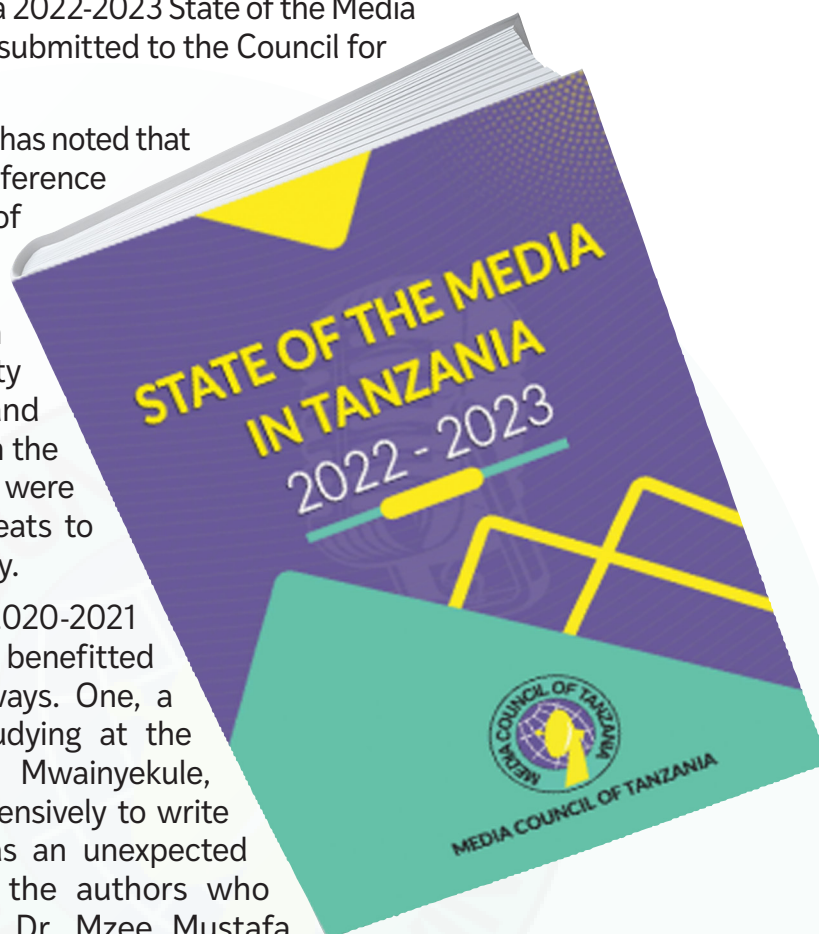
#### 4.6.1 Biennial State of the Media 2022-2023 published

Research on state of the media was conducted between October- December 2023 for a 2022-2023 State of the Media Report. The draft report was submitted to the Council for further steps.

In the draft report, the Council has noted that various stakeholders make reference to the 2020 -2021 State of the Media Report in the dialogues. For example, during the regional Conference on Journalists Safety and Security issues of media viability and sustainability emanating from the State of the Media report were discussed as among the threats to journalists' safety and security.

It was also noted that the 2020-2021 State of the Media Report has benefitted two scholars in particular ways. One, a PhD graduate who was studying at the Hull University in UK, Leah Mwainyekule, said she used the report extensively to write her PhD thesis. Another was an unexpected outcome whereby one of the authors who contributed to the report, Dr. Mzee Mustafa Mzee was appointed as the Deputy Principal – Administration, Planning and Finance at Karume Institute of Science and Technology. Dr. Mzee was appointed by the Zanzibar President, Dr. Hussein Ali Mwinyi. Dr Mzee acknowledged that the report had contributed to giving him recognition at high level.

The launch of the 2022-2023 State of the Media Report will be in 2024.



#### 4.7 Excellence Awards organised

##### 4.7.1 2022 Excellence in Journalism Awards organised

The Excellence in Journalism Awards Tanzania (EJAT) 2022 was launched on November 8, 2022 in Bukoba, Kagera region, this was the 14th EJAT edition. The Organising Committee had approved 20 categories to be competed in. The cutoff point for submission of entries from journalists was January 31, 2023

On June 09, 2023, seven judges of the EJAT 2022 were sworn-in, in an event that involved journalists, MCT staff, EJAT partners and some sponsors. This activity marked the start of scrutiny of journalists' work. The judges went through 893 entries that were submitted for competition by journalists from newspapers, TV, radio and online. This exercise took nine days of residential retreat to complete.

On June 23, 2023 in Arusha the Chairperson of EJAT organizing committee announced the names of 92 nominees selected by the jury.

The Gala Night of EJAT 2022 took place on July 22, 2023 at the Mlimani City Hall, in Dar es Salaam where 350 invitees attended. A total number of 114 journalists emerged winners, this number included journalists who won in more than one category. There were 60 first winners, 36 runners-up and 18 second runners-up. Female journalists were called 60 times while men made 54 mentions.



*Former EJAT 2022 Organising Committee Chairman, Kajubi Mukajanga, announces names of EJAT 2022 nominees in Arusha.*

The judges' report showed that generally, the quality of entries from digital publishing has improved compared to previous years although there were still lapses in abiding to strict journalistic ethics and guidelines.

The quality of many TV and radio programs was found wanting, dominated by self-narration and opinion, weak interviewing skills, lack of follow-up and dominated by script-free production.

The judges' report showed that there was a dearth of specialized reporting in both print and electronic media especially in such categories as Sexuality and Reproductive Health, Good Governance and Accountability, and Data Journalism.

Women's participation has improved in two dimensions: in numbers they surpassed men and the quality of work women submitted this year has improved a lot compared to last year.

Pieces of investigative reporting continued to be scarce while online platforms delivered competitive quality, and in some cases, they surpassed the mainstream media outlets.

#### **4.7.2 One EJAT Master class conducted**

A master class of 28 participants (13 females and 15 males) was conducted. Among the participants, 23 were under 35 years whereas five were above 35 years. Each institution

was represented from 28 media institutions (Radio, newspapers, Tv and online)



*Catherine Njuguna, Tanzania focal point for the Regional Office of the High Commissioner for Human Rights (OHCHR EARO), trains journalists on human rights-sensitive reporting. The training took place in Dodoma in 2023.*





## 5.0 GOVERNANCE, INSTITUTIONAL MONITORING AND STRENGTHENING

### Objectives:

To provide strategic leadership ensuring institutional resilience, capacity development, sustainability and effective governance for realization of MCT objectives.

### Overview:

The Board had decided to extend Programme Strategy periods to five-year periods from the erstwhile quadrennial periods to provide ample time for mid-term as well as end of programme strategy reviews, as well as time for developing subsequent plans.

2023 was the beginning of the new five-year 2023 – 2027 Programme Strategy. The Board had approved implementation of the 2023 Plan and Budget in December 2022.

During the first quarter the Council focused on finalizing the logframe for the programme strategy, preparation of the reports of the ended year and audits. The Council also undertook fundraising efforts by approaching foundations, bilateral donors and relevant partners. The Council also responded to funding calls.

During the rest of the year the Council continued with its planned governance, institutional monitoring and strengthening activities.

### 5.1 National General Convention (NGC)

#### 5.1.1 National General Convention activities

The 25th National General Convention was held on September 28, 2023 at the African Court on Human and Peoples' Rights in Arusha. The Council managed to establish a working partnership with the Court and the venue was availed gratis. The meeting was well attended where 80% of the paid-up members were represented.

The 25th Convention deliberated on the appointment of the external auditors to audit Council financial statements for the year ending 2023, received and considered the implementation report and audited financial statements for the year 2022.

The 25th Convention also elected nine members of the Governing Board after receiving proposals from the Board as follows: Hon. Justice Juxon Isaac Mlay was re-elected as the President and Mr. Yussuph Khamis Khamis as Vice President. Elected members of the Board were Hon. Justice Robert Vincent Makaramba, Mr. Tido Dunstan Mhando, CPA Happiness Simbaufoo Nkya, Dr. Joyce Ntobi Bazira, Dr. Rose Reuben, Ms. Sophia Komba and Mr. Ali Mwadini.

The Convention bid farewell to Mr. Kajubi Mukajanga whose tenure of service as MCT Executive Secretary was ending on December 31, 2023. The incoming Executive Secretary, Ernest Samson Sungura was introduced by MCT president, Judge Mlay who chaired the Convention virtually from India.

The Council continued to follow up on membership fees from its members whereas by end of the year, 64 members had paid their membership fees out of 245,. By December 31, 2023, the Council had managed to recruit eleven (11) new members bringing the total Council membership to 245. The new registered members were The Chanzo Initiative Company Limited, The Open University of Tanzania, Mtolera Limited (publisher of Demokrasia

newspaper), Ujiji Broadcasting Academy, Media Aid for Indigenous & Pastoralists (MAIPAC), Zanzibar University (ZU), Kilimanjaro Revival FM, Harvest Time FM, EI – Olama FM Radio Station, Africa Afya Initiative (AAI), and Lumen Media.

The Council also reprinted 1,000 copies of its constitution for sharing with its members and relevant stakeholders.



*A member of the General Convention contributing during a session held on September 28, 2023, in Arusha. The 25th National General Convention took place at the African Court on Human and Peoples' Rights, with 80% of paid-up members in attendance. The Council established a partnership with the Court, which provided the venue for free.*

### **5.1.2 Committee and Board meetings**

The Governing Board continued to provide guidance to the Secretariat to enable it execute the Council's mandate.

In 2023 the Governing Board held four meetings to receive and deliberate on the Audit Committee recommendations on the 2022 Financial Statements and Implementation report. The Board deliberated on the recruitment process of the Executive Secretary and appointed Mr. Ernest Samson Sungura as MCT's new Executive Secretary, discussed and approved 2023 revised Work Plan and Budget and deliberated on the 2024 Work Plan, Budget and Procurement Plan. The Board endorsed the management proposal that the approval should wait for review and input of the new Executive Secretary who would start working in January 2024. The Board accepted the handover note from the outgoing Executive Secretary and directed that it should be shared with the incoming Executive Secretary.

During the meetings the Board discussed sustainability issues including the status of ongoing extension of MCT office Headquarters at Tegeta Skanska, Dar es Salaam. The Board also discussed on the fate on MCT Zinga farm and urged the management to continue following up related issues with relevant authorities.

The Board also deliberated on and approved the names of governing board search committee to search and recommend the names of potential candidates for governing Board 2023 – 2026 election, and decided the agenda and venue for the 25th National General Convention. The Board also reviewed proposed names for the Governing Board election.

The Finance and Administration Committee (FAC) held six meetings where some of the

issues deliberated and decided or recommended was approving review of 2023 annual work plan and budget, as well as discuss NGC agenda and proposed NGC date to the Governing Board.

The Committee also dealt with the recruitment of Executive Secretary. The Committee with the support of external technical expertise identified a potential new Executive Secretary for recommendation to the Board.

The Finance and Administration Committee met to discuss the issue of leadership transition and submitted proposals to the Board for decision and further guidance. The Council also deliberated on the proposed review of the 2023 work plan and procurement plan. The Finance and Administration Committee focus for 2023 was mainly recruitment of the Executive Secretary for MCT who took over from Mr. Mukajanga, this was done through a series of meetings from shortlisting, interviews and recommendation to the Board.

The Audit Committee held one meeting to review the Council's 2022 Audited Financial Statements and Implementation Report. The Audit Committee also reviewed the 2022 Management Letter and guided the Management to implement the Auditor's recommendations. The Audit Committee also discussed with the Auditor to ascertain their willingness to continue auditing MCT Financials for year ending December 31, 2023. The Audit Committee agreed to recommend Innovex Auditors to Audit MCT Financials for the year 2023.

The Board of Trustees held its annual meeting to take stock of the MCT and media performance in the country, deliberate on MCT sustainability matters and approve assets disposal.

The Trustees and Governing Board continued to provide guidance on the direction of the Council from time to time via meetings, circulars, phone calls and emails. The trustees and Governing Board members were insured under the group personal accident scheme during the year.

## 5.2 Sustainability and resource mobilization

Available resources sustained programme activities

### 5.2.1 Fundraising and funding relations

As part of the Council sustainability, during the year the Council strived to fundraise for its 2023 Annual plan and its 2023 - 2027 Programme Strategy. The Council convened and participated in donors' and partners' meetings to review project implementation status, agreeing on new funding prospects and discuss media operating environment in the country. The Council continued to cement the relationship with new and potential funders by engaging with them in meetings, different forums, and paying courtesy visits.

The Council held two meetings with Wellspring, two meetings with Sida, four meetings with International Media Support, two meetings with Ford Foundation, and four meetings with Vikes. The meeting focus was on partnership and providing support to MCT activities. The Council received funding from IMS, Wellspring Philanthropic Fund (WPF), Ministry of Foreign Affairs of Finland through Vikes (Finish Foundation for Media and Development), Ford Foundation, local sponsors and membership fees.

During the year proposals for different projects were prepared and submitted, some of which were successful and some not. The Council successfully fundraised for its standalone activity of Excellence in Journalism Awards which was graced by His Excellency Ambassador

Ombeni Sefue. The funding came from various local and international like-minded civil societies and not-for-profit organizations and corporate organizations.

The support came by way of cash or in kind. The support came from LHRC, Busota Inn, Azam Media, Coca Cola, Marie Stopes Tanzania, Tanzania Revenue Authority, WWF and Union of Tanzania Press Club, International Media Support, Ford Foundation, Tanzania Ports Authority and Tanzania Cooperative Development Commission (TCDC).

The Council participated in virtual meetings for different funding opportunities to get clarifications of the funding requirement on the published calls. The Council also formed new alliances/partnerships to bid for published proposals on funding opportunities.

### **5.2.2 MCT property**

MCT Office at Tegeta Skanska, Dar es Salaam

The Council continued with Phase Two of the construction and Phase Three \_ Part One where the force account modality was used for cost effectiveness. The Council continued to maintain its offices in Tegeta by ensuring the office was functional and helped advance the Council mission. All necessary permits for the constructions were obtained during the year. The construction was initiated and proceeded according to plan. The Council staff have strategized on how to fundraise for the office space and fundraising efforts are going on.

MCT also continued to maintain and support its office in Zanzibar to ensure that it contributed to achievement of MCT plans for 2023.

During this period the Council continued to maintain its website and internet to ensure online communication service was accessible at both headquarters and Zanzibar offices. The Council continued to run its Information, Communications and Technology (ICT) platforms to sustain information flow within and to the public.

The Council website was updated regularly and the Council continues to run its social media platforms particularly Facebook, Twitter, Instagram and YouTube to increase MCT visibility and as advocacy platforms, as well as to enable members and stakeholders to interact over relevant issues and directly provide feedback to MCT.

Reports on various MCT activities were uploaded on the website and Council social network platforms.

### **Zinga Farm**

During the year the Council continued to maintain its Zinga farm and ensure that it was not encroached. The Council paid annual land rent for the year. Also, the Council continued to engage with Bagamoyo District land officials and Ardhi University, the Consultant commissioned to develop master plan for Bagamoyo to ascertain the fate of MCT Zinga farm that was previously expropriated for EPZA activities. The Council reinforced protection of the farm to ensure sand miners did not encroach by installing concrete poles on the borders.

### **Kimalangómbe Plots**

The Council continued to maintain its 19 plots at Kimalangómbe, Bagamoyo by ensuring the plots were guarded and cleaned, and that repairs to erected structures were done where necessary. Land rent during the year was paid as required by law.

### **Registration compliance**

The Council maintained its compliance with the registrar by submitting returns to the

Ministry of Home Affairs as required by the Registrar of Societies under the Societies Act (CAP.337 R. E. 2002) and RITA as required by the Administrator General of Trustees under The Trustees Incorporation Act (CAP.318 R.E 2002).

## **5.3 Institutional and programmes monitoring and evaluation**

### **5.3.1 External Audit**

The 24th National General Convention held in September 2022 had appointed Innovex Auditors to audit MCT financials for 2022. The statutory external audit was conducted in accordance to accounting standards IFRS and IPSAS and the Council obtained unqualified Auditors' opinion marking 25 years of continuous clean reports from auditors. The Council also conducted standalone project audits. Audit reports were shared with relevant funding partners and stakeholders including MCT members. Audit for year 2023 financial statements will be undertaken in the first quarter of 2024 and it will form part of this annual report.

### **5.3.2 Projects monitoring and evaluation**

Project monitoring and evaluation was mainly carried out at activity level by the implementing officers. The implementing officers ensured all necessary data and information required as a means of verification were collected and archived for evaluation.

The Council engaged an M & E Consultant to follow through and evaluate information gathered during various stakeholders' engagements. The information was obtained through reports (activity reports, research reports, and feedback reports), focus group discussions, dialogues and questionnaires.

### **5.3.3 Stakeholders' visits**

The Council also organized visits to some members to discuss various media environment operating concerns, issues of press freedom and access to information. The Council also discussed ethical reporting and adhering to professionalism. New members were recruited in the process.

The Council members and stakeholders visited included: Lindi Press Club, Nachingwea FM Radio, Kagera Press Club, Arusha Press Club, Savvy FM, Mega FM, Fanikiwa Journalism School, Kilimanjaro Revival FM, Mashujaa FM, Moshi FM, Sunrise FM, Mwenge Community Radio, Mwenge School of Journalism, Corporation of Zanzibar Government Newspaper, (Zanzibar Leo, Zanzibar Mail)

The Council visits to its members and non-members continued to reveal that most of the media houses still faced financial challenges and the media economy continued to stagnate. The Council engaged various stakeholders to dialogue on the issues of media economy including engaging with the Committee appointed by the Government to look into the matter.

Another observable challenge was an increase in denial of access to information which hinder the work of the media. The Council continued to engage with the perpetrators and issued statements during various commemorations and in public forums.

### **5.3.4 Annual reports, review, evaluation and planning**

The Council carried out review and planning meetings during the year to effectively ensure that the annual work plan was implemented efficiently and timely. During the year the Council held two quarter reviews, one semi-annual review and annual review and planning meetings. The review and planning meetings aimed at ensuring the implementation was

efficient and timely. The meetings also allowed staff to see how synergies could be created amongst activities.

The quarter and semi-annual reviews and plans were undertaken to match the funding realities and timing. The Council published the 2022 annual report and shared it with MCT members during its 25th National General Convention held in Arusha, stakeholders and its partners.

## **5.4 Human Resources and administration**

To effectively manage the utilization of human and material resources and provide effective logistical support to programme activities in order to ensure the overall MCT objectives were attained/realized efficiently and with quality, the Council continued to take care of the physical and social wellbeing of its staff.

The new strategy came with the requirement of 15 professional staff. However, due to funding realities by end the year the Council had only eleven (11) employees.

The first half of the year was used to align the available funding, staff capabilities and job demands of the new programme strategy. Council appreciated the existing challenge of staffing shortage due to requirement of the review and decided to continue to capitalise on consultants and at times volunteers. The Council mobilized the resources at its disposal to ensure that it supported staff to discharge the project activities which were funded by specific donors, MCT partners, well-wishers and stakeholders.

### **5.4.1 Staffing and staff welfare**

The Council went through top leadership executive transition whereas the Executive Secretary, Mr. Kajubi Mukajanga retired on December 31, 2023 after 15 years of service. During the year, the Board with support from the outgoing Executive Secretary went through a long recruitment process to recruit the Executive Secretary to take over the helm of the Council. The new Executive Secretary, Mr. Ernest Sungura was announced during the 25th members' Convention in Arusha.

While Mr. Mukajanga was completing his tenure, Mr. Sungura was provided with relevant information/documents as part of the induction to give him time to internalize the work of the Council. Mr. Sungura reported in January 2024.

On the other hand, the Council Finance Manager moved on, and the Council advertised the vacancy for his replacement.

The Council aligned staff job descriptions with the requirement of the new strategy and all positions were advertised internally to let staff measure themselves and apply for the jobs of their choice. All staff were given employment contracts in quarter three.

The Council continued to insure all MCT staff, their spouses and dependents with Medical Insurance under scheme provided by NHIF.

Communication and correspondence in the Council were effective. Available resources were put to good use to ensure smooth implementation of the programme work. Ten (10) staff meetings were held as the avenue for staff to discuss and share Units' progress, implementation challenges and lessons learnt as well as discuss all matters related to their welfare and that of the Council. The sessions were also used as learning forums and inputting to the departmental plans.

### **5.4.2 Staff Training and Development**

In house training sessions were conducted to build staff capacity and equip them with necessary skills to undertake their assignment and broaden their general knowledge. Staff training facilitation continued as the Council facilitated staff to attend training organized by partners such as IMS, Vikes and WPF. Also, staff were supported to attend continuous development courses. The Council participated in PSEAH workshop organized and coordinated by VIKES. They were also trained on theory of change organized by IMS. Council staff were part of the advocacy training organized for CoRI partners.

The Council attended International Training Programme (ITP) Media Africa Alumni and Stakeholders Meeting from April 30 to May 5 2023, in Nairobi, Kenya. The meeting brought together alumni and participants from all the ITP cohorts since the inception of the programme in 2018, as well as nominated stakeholders from Kenya, Tanzania, Uganda, Zambia, and Zimbabwe.









**FINANCIAL  
STATEMENTS FOR  
THE YEAR ENDED  
31 DECEMBER 2023**

## REPORT BY THOSE CHARGED WITH GOVERNANCE

### 1. INTRODUCTION

The Governing Board charged with the governance submit their report together with the audited financial statements for the year ended 31 December 2023, which disclose the state of affairs of the Media Council of Tanzania (MCT), herein referred to as "The Trust" as at that date.

#### 1.1. Incorporation

The Media Council of Tanzania is incorporated in Tanzania under the provisions of the Trustees' Incorporation Act, Cap, 318, R.E 2002 and is domiciled in Tanzania. The address of the registered office is indicated on page number (iii). The Trust is also registered and incorporated under the Societies Act, [cap. 337 R.E 2002] on Mainland and The Societies Act No. 6 of 1995.

#### 1.2. Mission

To create an environment that enables a strong and ethical media that contributes towards a more democratic and just society.

#### 1.3. Vision

A democratic Tanzania with a free, responsible and effective media.

#### 1.4. Principal activities

The Media Council of Tanzania was established on 30 June 1995 as an Independent, voluntary, non-statutory body with the objective of promoting and maintaining ethics, professionalism, accountability and freedom of the media in the United Republic of Tanzania.

The Trust has four (4) main areas of programmatic focus:

- Media and Civic Space: Campaign for laws, regulations and standards that promote freedom of the media and quality of journalism;
- Mediation and Arbitration: Enhancement of media ethics and adjudicate cases filed at MCT against media products;
- Press Freedom Violations Register: Document press freedom violations, investigate them, assist victims to challenge violations including through courts of law; and
- Media Monitoring: Monitor media performance and state of the media for pro-active feedback and interventions with media houses, schools of journalism and government.

### 2. ACHIEVEMENTS OF THE YEAR

In 2023, the Trust registered the following core outputs/achievements:

- The review of the Media Services Act 2016 is a small win that the media sector celebrates. Getting eight sections of the 21 sections demanded for review is a gain rather than getting nothing and MCT is honoured to lead Coalition on Right to Information (CoRI) through this process to the review.
- The second Regional Learning and Knowledge Sharing Conference was held with number of countries participating growing, from four to nine countries. This time it drew participants and presenters from Kenya, Uganda, Somalia, Niger, Zambia, South Sudan, DRC Rwanda and Tanzania whereas the 2022 participants were from Tanzania, Kenya, Uganda and Zimbabwe.
- MCT in partnerships with media regulatory and development organisations from Kenya, Rwanda, Uganda, Democratic Republic of Congo (DRC) and Somalia launched the East Africa Press Council (EAPC) in Arusha. The Secretary of East African Community Peter Muthoki led the EAPC delegation to launch the organization. East Africa Press Council (EAPC) works to strengthen and promote the

**REPORT BY THOSE CHARGED WITH GOVERNANCE (Continued)**

**2. ACHIEVEMENTS OF THE YEAR (Continued)**

- Institution of independent media regulatory bodies in East Africa, to create awareness, and to promote the concept of self-regulation through Press/Media Councils as a viable option for holding the media accountable in the region while promoting media pluralism and diversity. The EAPC members organisations are MCT, Media Council of Kenya (MCK), Media Council of Uganda (UMC), Rwanda Media Commission (RMC), Federation of Somali Journalists (FESOJI) and Union of National de la Press du Congo (UNPC).
- A total of 893 journalists works were submitted for a 14<sup>th</sup> Edition of Excellence in Journalism Awards held in July at Mlimani City that saw 93 journalists nominated and 49 won in various categories.
- The construction of its two-storey headquarter is a dream come true. The construction in 2023 ended by completing the ground floor and is expected to continue in 2024 upon availability of resources.
- 25 young female journalists were mentored, 12 were trained on editorial and management.

**3. MCT OPERATING MODEL**

In realizing its vision, MCT operated using five-year programme strategy 2023-2027. The four thematic areas strategy was broken down into annual workplan. MCT is an organization whose highest leadership organ is the National General Convention (NGC) which appoints the Governing Board led by President. But activities are conducted by the secretariat led by Executive Secretary who is appointed by the Governing Board. Activities are executed by designated officers who are supervised by Management team. Programme officers are responsible to coordinate activities to the level of monitoring its outcomes and results. An annual narrative report is produced while finances are audited externally each year. MCT is a membership-based organization thus the members through the NGC approves annual programme implementation and financial reports. .

**4. RESULTS FOR THE YEAR**

During the year ended 31 December 2023 the Council's activities saw a significant decrease mainly due to the ended Advocacy for Press Freedom and Media Self-Regulation project. The Council is implementing the new strategic plan (2023-2027) with more focus on fundraising for the new strategy with more innovative to ensure the strategy is financed. Compliance to mediation and arbitration decisions stood at 90 per cent. Effort to get the government review media laws saw the review of EPOCA regulations 2018 & 2020 and MSA 2016. MCT recorded 27 press freedom violations which is an increase from 18 recorded in 2022, where access to information continued to be on the rise. East Africa Press Councils Association launched in Arusha after finalizing registration process in Kenya in January 2023. World Association of Press Council activities were successful implemented with MCT as an international coordinator. These were some of the results, all Council programs implemented contributed to the vision and mission and will continue to enhance media freedoms and professionalism in Tanzania.

**4.1 Performance for the year**

During the year, the Trust recorded a nil surplus/deficit (2022: surplus/deficit nil) This performance was mainly attributed to the growth in revenue/grant income received and controlled expenditure during the year. Funds available were adequate to cover the total expenditure incurred during the year.

**REPORT BY THOSE CHARGED WITH GOVERNANCE (Continued)**

**4. RESULTS FOR THE YEAR (Continued)**

**4.1 Performance for the year(Continued)**

The net assets amounted to TZS 0.920 billion, in 2023 and included cash and cash equivalents of TZS 0.051 billion (2022: TZS 0.121 billion).

Overall, the key financial indicators remain at a comparably robust level. In this financial report, the Management reports that the liquidity is positively affected by the inclusion of TZS 0.514 billion in donor's agreement made for future year implementation plan. The analysis of financial ratios demonstrates that the Trust met all its liabilities.

**Ratio analysis**

Description of ratio	31 December 2023	31 December 2022	31 December 2021
Current ratio	0.23	0.70	2.30
Total asset: Total liability	2.10	2.02	5.65
Cash ratios	0.16	0.31	2.04
Quick ratio	0.16	0.31	2.30

The ratios indicate the Trust's ability to pay off its short-term liabilities when they fall due, and this is good indicator of solvency. The growth in revenue income was due to the receipt of funds from the donors during the year for implementation of programme activities 2023.

The performance of the Trust in comparison with the budget is 81% of the activities implemented during the year. The performance was influenced by having clear goals and specific outcomes to be attained based on funds received during the year.

**4.1.1 Revenue**

Actual funds received during the year under the audit was TZS 1,049,985,375 and deferred income of TZS 503,411,962 which was the Income received in 2022 for the activities to be implemented in 2023.

**4.1.2 Expenditure**

The expenditure budget for the year was allocated to the following programmatic areas;

S/n	Programme area	Approved budget TZS	Actual TZS	Variance TZS	Variance (%)
1.	Policy and Legislation Advocacy	160,030,000	96,959,000	63,071,000	39%
2.	Press freedom and Journalists' Safety	114,216,935	96,407,827	17,809,108	16%
3.	Ethics and Alternative Dispute Resolution	21,270,000	8,704,500	12,565,500	59%
4.	Media Development and Monitoring	297,817,500	239,565,400	58,252,100	20%
5.	Governance, Institutional monitoring and strengthening	902,936,360	597,008,774	305,927,586	34%

**REPORT BY THOSE CHARGED WITH GOVERNANCE (Continued)**

S/n	Programme area	Approved budget TZS	Actual TZS	Variance TZS	Variance (%)
	<b>Total</b>	<b>1,496,270,795</b>	<b>1,038,645,501</b>	<b>457,625,294</b>	<b>31%</b>

**4.2 Policy and Legislation Advocacy**

The actual total expenditure was below the approved budget mainly due to: a) some activities depended on appointment such as from state house and relevant ministries that were not secured hence reduced expenditure than budgeted; b) other activities such complain handling were resolved at secretariat level which is less cost than calling ethics committee for arbitration.

**4.3 Press freedom and Journalists' Safety**

Significant part of these expenditures relates to the maintenance of the press freedom violation register data base where we secured a contract of relatively lower cost compared to the amount budgeted..

**5. SOLVENCY**

The Governing Board confirm that applicable accounting standards have been followed and that the financial statements have been prepared on going concern basis. The Board has reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future.

**6. FINANCIAL POSITION**

The financial position is set out on page 27 of the financial statement

**7. FUTURE DEVELOPMENT PLANS**

The major focus of the Trust is to ensure growth, sustainability and successful implementation of its mandate, the Trust intends to recruit more members across the country, increase number of projects/programmes implemented and secure funding for expansion of MCT office. The Trust aims to continue with the expansion of MCT headquarters to provide enough space to house the increasing MCT statutory responsibilities of regulating media fraternity in Tanzania..

**8. FINANCIAL RISK AND MANAGEMENT OBJECTIVES POLICIES**

To ensure financial stability and accountability the Trust has implemented policies and practices for a sound and prudent management and controls of the principal financial risks to which it is exposed. The Trust's overall risk management policy focuses on the identification and management of risks and seeks to minimize the potential adverse effect on its financial performance.

**9. RISK ASSESSMENT AND INTERNAL CONTROL**

The Governing Board accepts final responsibility for the risk management and internal control systems of the Trust. It is the task of management to ensure that adequate internal financial and operational control system are developed and maintained on an ongoing basis in order to provide reasonable assurance regarding;

- i. The effectiveness and efficiency of operations;
- ii. The safeguarding of the Trust's assets;
- iii. Compliance with applicable laws and regulations;

**REPORT BY THOSE CHARGED WITH GOVERNANCE (Continued)**

**9. RISK ASSESSMENT AND CONTROL (Continued)**

- iv. The reliability of accounting records;
- v. Trust sustainability under normal as well as adverse condition;
- vi. Responsible behaviour towards our stakeholders; and
- vii. Leadership and succession plan

The efficiency of any internal control system is dependent on the strict observation of prescribed measures. There is always a risk of non-compliance of such measures by staff, whilst no system of internal control can provide absolute assurance against misstatement or losses.

Below are risks identified and risk mitigation plan as assessed by the Governing Board for the year ended 31 December 2023.

S/N	Risk category	Risk type	Mitigation plan
1.	Operational risks	Systematic risks	<ul style="list-style-type: none"> <li>• Implement approved Resource Mobilization strategy and institute rigorous and innovative fundraising</li> <li>• A good implementable and fundable Programme Strategy and annual work plans</li> <li>• Engage members and stakeholders to contribute more towards financing MCT activities.</li> </ul>
2.	Fiduciary risks	Regulatory risks	<ul style="list-style-type: none"> <li>• Strick adherence to MCT financial manual</li> <li>• Strick adherence to segregation of duties and approval levels</li> <li>• Professional oversight by Governing Board Audit Committee</li> <li>• Regulatory budget monitoring and forecasting</li> </ul>
3.	Legislative risks	Political risks	<ul style="list-style-type: none"> <li>• Publicize MCT arbitration and other alternative dispute resolution</li> <li>• Concentrate on high impact, high visibility output.</li> <li>• Implement programmes flexibly based on obtaining context</li> <li>• Use constitutional guarantee to oppose draconian laws and regulations</li> <li>• Mobilize regional and international support and solidarity</li> </ul>
4.	Company specific risks	Unsystematic risks	<ul style="list-style-type: none"> <li>• Explore more ways of conducting activities</li> <li>• Adjust annual workplans to reflect learning from monitoring and evaluation</li> </ul>

**REPORT BY THOSE CHARGED WITH GOVERNANCE (Continued)**

S/N	Risk category	Risk type	Mitigation plan
			<ul style="list-style-type: none"> <li>• Inclusivity of various section of society</li> <li>• Transparency</li> <li>• Conduct due diligence of partners whenever necessary</li> <li>• Popularize MCT mandate</li> <li>• Assist partners to deliver to their mandate.</li> </ul>

The Governing Board is responsible for the internal control and monitoring of the Council's management. This is done through Executive Secretary who is appointed by the Governing Board.

**10. GOVERNMENT RIGHTS AND OTHER STAKEHOLDERS**

The Trust partners with the Government on ensuring a conducive environment for media practitioners are achieved. The Trust led CoRI and worked with other stakeholders to influence the amendment of media laws specifically MSA, Zanzibar media law and Information and Broadcasting Policy, shared proposals for law reforms and engagements which helps in decision making.

**11. CORPORATE SOCIAL RESPONSIBILITY**

During the year the Trust aimed to embrace its responsibility for the Trust's actions and encourage a positive impact through its activities on the environment, employees, communities, stakeholders and other members of the public in general who may also be considered as other stakeholders. The Trust conducted a number of engagements and training to mentors and mentees on probono. The expenditure incurred in respect of the corporate social responsibility during the year was TZS 12,600,000 (2022: TZS 16,200,000).

**12. LOCAL AND INTERNATIONAL RELATIONS**

During the year the Trust was able to build and maintain effective networks that support MCT objectives. Trust networking got several international actors rooting for its agenda. This includes International Press Institute (IPI), Committee to Protect Journalists (CPJ), WAPC, Human Rights Watch (HRW), Article 19 and International Centre for Not-for-Profit Law (ICNL), Media Council of Kenya (MCK), ACHPR and East Africa Media Councils association.

**13. LEGAL AND REGULATORY REQUIREMENTS**

The Trust is registered and incorporated under the Society Act 1995 (R.E 2002) and is required to submit annual audited accounts to the registrar of Society at the Ministry of Home Affairs. Also, the Trust is registered under the Trustees Incorporation Act 2002 and is required to file annual return to Registration, Insolvency and Trusteeship Agency (RITA) annually.

**14. CORPORATE GOVERNANCE**

The Trust has a code of ethics which all staff are required to abide by. The management believes in adopting the best practices in corporate governance. The Board, management and the employees are committed to upholding the core values of transparency, integrity, honesty, Impartiality, Excellence in Service Delivery, and accountability, which are fundamental to the attainment of good governance and excellent performance in any organisation.

**REPORT BY THOSE CHARGED WITH GOVERNANCE (Continued)**

**14. CORPORATE GOVERNANCE**

The Board is responsible and accountable for providing effective corporate governance, direction and control of the Trust. The Executive Secretary has a duty to exercise leadership, integrity and judgment based on transparency, fairness, accountability and responsibility.

The Board is responsible for appointing the management, adopting a corporate strategy, policies, procedures and monitoring operational performance including identifying risks impacting the Trust. It is also responsible for managing good relationships with all the stakeholders.

**14.1 Board operations and control**

The Board's role is to provide leadership to the Trust, and it is responsible to the members for the long success of the Trust. This includes; monitoring and challenging performance against plan; co-developing strategy with management and ensuring good corporate governance.

All matters are reserved for the Board unless specifically listed in terms of reference for Committees to the Board or where the Board has delegated authority.

There is a clear separation of the role of the Chairman of the Board (President) and the Executive Secretary. Hon. Judge Juxon Mlay, the President, leads the Board, and is responsible for its effectiveness and governance. He sets the tone for the Trust and ensures that the links between the Board and management and between the Board and members are strong. He sets the Board agenda and ensures that sufficient time is allocated to important matters. Kajubi Mukajanga, the Executive Secretary who completed his tenure of service on December 31, 2023, was responsible for: the day-to-day management of the Trust's operations; for recommending the Trust's strategy to the Board; and for implementing the strategy agreed by the Board. The Board appointed Ernest Sungura to be the Executive Secretary from 2024 and discharge the Executive Secretary roles.

**14.2 Appointment of the Board Members**

All members of the Governing Board shall be elected at the National General Convention. The President shall be a non-media person while the Vice-President shall be a media person.

The Board after considering the recommendations of the GB Search Committee shall present before the Convention the names of persons for election to the Governing Board. The President, Vice President and other members shall be elected by NGC, whereas seven of the names shall be people from the media and eight from public, two of who shall have expertise in finance management.

**14.3 Board members selection**

The President shall be an eminent citizen of impeccable integrity and proven intellectual ability. The Board members shall be eminent citizens of impeccable integrity and proven intellectual ability. The terms of office of the members of the Governing Board shall be three years. Media representatives shall be natural persons who at the time of election are experienced media persons and are actively engaged in publishing or other media activities in an editorial or journalistic capacity. Public representatives shall be persons who at the time of appointment are not and have not been engaged in publishing or other media activities in any capacity but subscribe to the ideals of freedom of expression.

A member of the Governing Board shall:



**REPORT BY THOSE CHARGED WITH GOVERNANCE (Continued)**

**14.3 Board members selection (Continued)**

- i. Be committed to, and understand MCT mission, strategy and values;
- ii. Assume responsibility to be fully informed of major organisational issues, including finance and audit;
- iii. Make a significant commitment of time for meetings, and for periodic consultation with the Executive Secretary;
- iv. Possess experience or knowledge in at least one of the following areas: governance of large for-profit or not-for-profit organizations, experience with the media or human rights, expertise in law or social science disciplines; significant understanding of financial management; or audit, compliance and risk-management; and
- v. Be a person of proven integrity and professional capability in their own fields of expertise. As such, their expertise as individuals may from time to time be required for successful implementation of specific Trust activities or objectives.

**14.4 Board Composition**

The Board is comprised of 9 non-executive members and one executive member with a mix of skills, experience and diversity.

The Board members who were in office up to September 2023

S/n	Name	Position	Nationality	Age	Qualification	Appointment date
1	Hon. Judge Juxon Mlay	Chairperson	Tanzanian	74	LLB	28-Sep-2020
2.	Mr. Yussuf Khamis Yussuf	Vice Chairperson /FAC Chair	Tanzanian	56	Management and Programmatic	28-Sep-2020
3.	Ms Anna Aloys Henga	Member	Tanzanian	45	Msc. Development, LLB & PGD-BA	28-Sep-2020
4.	Dr. Joyce Ntobi Bazira	Member	Tanzanian	54	PhD Mass Communication, MBA Mass Communication	28-Sep-2020
5.	Mrs. Edda Williams Sanga	Member	Tanzanian	75	Diploma in Journalism-Netherland, Management	28-Sep-2020
6.	Mr. Tido Dunstan Mhando	Member	Tanzanian	75	Management	28-Sep-2020
7.	Mr. Bakari Stephen Machumu	Member	Tanzanian	54	B.Sc. in Agriculture General, media management	28-Sep-2020
8.	Mr. Happiness Nkya	Audit Committee Chair	Tanzanian	70	MBA, Bcom Makerere University. FCPA, Financial management	28-Sep-2020

**MEDIA COUNCIL OF TANZANIA  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**REPORT BY THOSE CHARGED WITH GOVERNANCE (Continued)**

S/n	Name	Position	Nationality	Age	Qualification	Appointment date
9	Hon. Judge Robert V. Makaramba	Ethics Committee Chair	Tanzanian	64	Legal Consultant/Judge	27-Jul-2021
10	Mr. Kajubi D. Mukajanga	Executive Secretary and Secretary to the Board – ex-officio	Tanzanian	66	Media management, Editorial	Sep-2008

The new Board members who were elected to assume the office from September to date of this report were;

S/N	Name	Position	Nationality	Age	Qualification	Appointment date
1	Hon. Judge Juxon Mlay	Chairperson	Tanzanian	74	LLB, Legal and Arbitration	28-Sep-2023
2.	Mr. Yussuf Khamis Yussuf	Vice Chairperson/FA C Chair	Tanzanian	56	Management and Programmatic	28-Sep-2023
3	Dr. Joyce Ntobi Bazira	Member	Tanzanian	54	PhD Mass Communication, MBA Mass Communication	28-Sep-2023
4	Mr. Tido Dunstan Mhando	Member	Tanzanian	75	Management and Programmatic	28-Sep-2023
5	Mr. Happiness Nkya	Audit Committee Chair	Tanzanian	70	MBA, Bcom Makerere University. FCPA, Financial management	28-Sep-2023
6	Hon. Judge Robert V. Makaramba*	Ethics Committee Chair	Tanzanian	64	Legal and Arbitration Consultant/Judge	28-Sep-2023
7	Dr. Rose Reuben	Member	Tanzanian	52	Management and Programmatic	28-Sep-2023
8	Ms. Sophia Komba	Member	Tanzanian	60	Management	28-Sep-2023
9	Mr. Ali Mwadini	Member	Tanzanian	39	Management and Programmatic	28-Sep-2023
10	Mr. Kajubi D. Mukajanga	Executive Secretary and Secretary to the Board – ex-officio	Tanzanian	66	Management and Programmatic (Media Executive)*	Sep-2008 – December 2023

MEDIA COUNCIL OF TANZANIA  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

**REPORT BY THOSE CHARGED WITH GOVERNANCE (Continued)**

S/N	Name	Position	Nationality	Age	Qualification	Appointment date
11	Mr. Ernest Sungura	Executive Secretary and Secretary to the Board – ex-officio	Tanzanian	57	Management and Programmatic (Media Executive)	January 2024

**14.5 Responsibility of the Board**

To discharge its responsibilities and to facilitate its ongoing oversight of the MCT, the Board has agreed its role includes, but is not limited to the following matters. The Board may choose to delegate some of these responsibilities to one or more of its committees. The following are the responsibilities of the Board.

**14.5.1 Strategic**

Approving the strategic planning process and timetable, contributing to the MCT's strategy and objectives, approving the MCT's strategy, associated performance indicators and targets and approving any subsequent material variations. Also the Board ensure that there is effective operational planning process and timetable, adopting the Work plan including operating budgets, capital budgets; performance indicators and approving any subsequent variations.

Overseeing the conduct and performance of the organisation to ensure it is being properly and appropriately managed. To discharge this duty the Board will give specific and regular attention to: monitoring of operational performance of the Secretariat, monitoring performance against the strategic and Work plans; monitoring performance against peer and sister organisations; and enquiring into and following up areas of poor performance and their cause.

**14.5.2 Governance and Board Matters**

Reviewing, approving and, where appropriate, revising the delegations of authority from the Board to the Executive Secretary and significant delegations from the Executive Secretary to managers. The Board notes that these delegations must be clearly defined and be sufficient to empower the Executive Secretary and the management team to run MCT.

**14.5.3 Risk Management, Compliance and Internal Controls**

Defining the MCT's financial and business risks, approving and overseeing the operation of the MCT's organizational risk management framework, assessing its effectiveness, understanding and reviewing the major/significant risks facing the MCT and monitoring their management.

**14.5.4 Financial resources**

Overseeing all aspects of the MCT's financial operations including giving specific attention to the fundraising and spending and its ability to meet its financial and other obligations as they fall due.

**14.5.5 Human resources**

The appointment, regular performance assessment, remuneration, succession planning and, should it be necessary, the separation of the Executive Secretary. Ensuring an appropriate process is in place to recruit, review the performance of, remunerate, train and develop executives and to provide for management succession.

**REPORT BY THOSE CHARGED WITH GOVERNANCE (Continued)**

**14.6 Independence of the Board**

A member of the Governing Board will be considered independent if he/she has no material relationship to the MCT that may interfere with the exercise of their independence from management and the MCT.

Family ties and cross-Directorships may be relevant in considering interests and relationships which may compromise independence, and should be disclosed by Board Members to the Board. The Board will consider and conclude on the independence of its members each year. The results of this review (i.e. the independence of individual members) will be disclosed in the MCT annual report.

**14.7 Declaration of interests**

Board Members are required to take all reasonable steps to avoid an actual, potential or perceived conflict of interests with the MCT. Board Members must comply with the requirements of the MCT Constitution and must declare actual, potential or perceived conflicts of interest.

**14.8 Age limit for Board members**

A Board member may serve for a maximum of two consecutive terms and he or she may be reelected after a lapse of one or more terms, hence no age limit for the Board members.

**15. BOARD MEETINGS**

Board meetings are chaired by the President and serviced by the Executive Secretary. During the financial year the Board convened two meetings and 90% attendance by members.

The Governing Board is required to hold three (3) statutory meetings. However, the Governing Board may convene special meetings to discuss non routine matters or whenever there is an urgent matter which needs consideration of the Governing Board. The Board may also make some decisions by way of Circular Resolution. During the year ended 31 December 2023, the Board held three (3) ordinary meetings and one extra ordinary.

The attendance to the Governing Board meetings during the year were as follow;

S/n	Name of Governing Board	Position	Number of meetings attended
1	Hon. Judge Juxon Mlay	Chairperson/President	3
2.	Mr. Yussuf Khamis Yussuf	Vice Chairperson/FAC Chair	2
3.	Ms. Anna Aloys Henga	Member	2
4.	Dr. Joyce Ntobi Bazira	Member	3
5.	Mrs. Edda William Sanga	Member	2
6.	Mr. Tido Dunstan Mhando	Member	2
7.	Mr. Bakari Stephen Machumu	Member	1
8.	Mr. Happiness Nkya	Audit Committee Chair	2
9	Hon. Judge Robert Makaramba	Ethics Committee Chair	3
10	Ms Sophia Komba	Member	1
11	Dr. Rose Reuben	Member	1
12	Mr. Ali Mwadini	Member	1
13.	Mr. Kajubi Mukajanga	ES, Ex-officio	3

**REPORT BY THOSE CHARGED WITH GOVERNANCE (Continued)**

**15. BOARD MEETINGS (Continued)**

During the year there were three (3) regular meetings of the Governing Board for the financial year 2023. The main resolutions discussed are as summarized below:

No.	Meeting No.	Date held	Type	Main Resolutions
1	69	19.4.2023	Regular meeting	<ul style="list-style-type: none"> <li>• Board directed the management to work on issues raised by the external auditors and the audit committee on IT controls and observe all security measure to protect MCT data</li> <li>• The Board resolved that whenever there were compliance challenges due to funding, the Management should write to the relevant authorities informing them of the situation even if they will not respond.</li> <li>• The Board instructed to the management to prepare a Board visit to Zinga and Kimalang'ombe for them to inspect the properties.</li> </ul>
	70	12.07.2023	Regular meeting	<ul style="list-style-type: none"> <li>• The Board resolved to form a search committee for the new Board in which Mr. Bakari Machumu and Ms. Anna Henga are among the members of the search committee</li> <li>• The Board appointed Prof. Saida Yahya Othman to join the team of search committee to present the public.</li> <li>• The board instructed the management reach out to Prof. Saida Yahya Othman and if she declines the management should reach out Dr. Lulu Ng'wanakilala</li> </ul>
	71	08.12.2023	Regular meeting	<ul style="list-style-type: none"> <li>• The Board resolved deliberated and resolved giving Mr. Kajubi Mukajanga vehicle T554 DMT, SUZUKI as farewell handshake recognising and appreciation his long and sterling service of 15 years to the Council, and duly informed the Trustee for final resolution.</li> </ul>

**16. GOVERNING BOARD COMMITTEES**

The Governing Board has three committees namely Finance and Administration Committee (FAC), Ethics Committee (EC) and Audit Committee (AC).

**16.1 Finance and Administration Committee (FAC)**

The committee is composed of four (4) members. The main responsibility of the Committee is to function as an investment committee of the Board, guide the Secretariat in fundraising matters,

**MEDIA COUNCIL OF TANZANIA  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**REPORT BY THOSE CHARGED WITH GOVERNANCE (Continued)**

**16.1 Finance and Administration Committee (FAC)(Continued)**

guide the Executive Secretary in recruitment and other senior management staff matters, deliberate on and pass policies, discuss issues as delegated by the Board and advise the Board on decisions on matters of the financial health of the Trust. The committee held four (4) meetings during the year ended 31 December 2023.

The composition of the Finance and Administration Committee as at 31 December 2023 was as follows;

S/n	Name of the Governing Board	Position	Number of meetings attended
1.	Mr. Yussuf Khamis Yussuf	Chairperson	4
2.	Ms. Anna Aloys Henga	Member	3
3.	Mr. Tido Dunstan Mhando	Member	1
4.	Mr. Bakari Stephen Machumu	Member	2
5.	Mrs. Edda Sanga	Co-opted Member	4
6.	Mr. Happiness Nkya	Co-opted Member	1

During the year the FAC held two regular meeting and special meetings which were not recorded by the management as they were not allowed to participate in the meeting for the recruitment of the new Executive secretary.

No	Meeting No.	Date held	Type	Main Resolutions
1	58	16.3.2023	Regular meeting	<ul style="list-style-type: none"> <li>the committee selected six candidates for invitation to the interview as follow; Ziada Kilobo, Ernest Sungura, Gaudensia Mngumi, Ruth Kyelula, George Mani and Lucy John Bosco</li> <li>the Committee resolved the secretary to the committee to seek a human resource and recruitment expert to support the committee in the process by developing the interview tool and attending the interviews to provide professional assessment of the candidates' performance and advice the committee</li> </ul>
2	59	12.7.2023	Regular meeting	the committee indorsed the wellspring philanthropic fund's support for the leadership transition as well as CBLI'S service in developing a mentorship and coaching plan for the new ES, board and management staff.

**MEDIA COUNCIL OF TANZANIA****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023****REPORT BY THOSE CHARGED WITH GOVERNANCE (Continued)****16.2 Audit Committee**

The Committee is composed of three (3) members. The main responsibility of the Committee is to advise the Board on all audit, risk and compliance matters which need consideration of the Board. The Committee held one (1) meeting during the year ended 31 December 2023

The composition and attendance of the Audit Committee as at 31 December 2023 was as follows;

S/n	Name of the Governing Board	Position	Number of meetings attended
1.	Mr. Happiness Nkya	Chairperson	1
2.	Mrs. Edda Williams Sanga	Member	1
3.	Mr. Bakari Stephen Machumu	Member	1

During the year only one (1) meeting was held and the committee resolved the following

No	Meeting No.	Date held	Type	Main Resolutions
1	12	17.4.2023	Regular meeting	<ul style="list-style-type: none"> <li>The Committee Instructed the Management to continue implementing auditor's recommendations as agreed</li> <li>The committee resolved and recommended to Governing Board to APPROVE appointment of Innovex Auditors and RECOMMEND the same for the final decision by the National General Convention to APPOINT Innovex Auditors as the MCT External Auditor for the financial year ending December 31, 2023</li> </ul>

**16.3 Ethics Committee**

The committee is composed of five (5) members. The main responsibility of the committee is to advice the board on issues relating to the state of the media in Tanzania, and is an autonomous adjudication organ of the Trust. The committee did not hold a meeting during the year ended 31 December 2023.

The composition and attendance of the Audit Committee as at 31 December 2023 was as follow;

S/n	Name of Governing Board	Position	Number of meetings attended
1	Hon. Judge Robert Makaramba	Ethics Committee Chair	-
2.	Ms. Anna Aloys Henga	Member	-
3.	Dr. Joyce Ntobi Bazira	Member	-
4.	Mrs. Edda Williams Sanga	Member	-
5.	Mr. Happiness Nkya	Member	-

During the year the Ethics Committee did not hold any meeting

**REPORT BY THOSE CHARGED WITH GOVERNANCE (Continued)**

**17. TRUSTEES**

The Trustees is composed of three (3) members. All properties of the Council are vested in the Board of Trustee. The main responsibility of the Board of Trustee is to ensure that properties of the Council are held in accordance with the fiduciary principles.

The Trustees who held office during the year were:

S/n	Name of Governing Board	Nationality
1	Prof. Geoffrey Mmari	Tanzanian
2.	Rt. Hon. Joseph Warioba	Tanzanian
3.	Hon. Lady Justice Augusta Bubeshi	Tanzanian

**18. EMPLOYEES**

A founding value of the Trust has been to provide equal opportunities and a work place that is representative of the wider communities in which we operate. Our goal is to make sure we continue to empower the careers, aspirations and ambitions of our staff. We have been committed to treating all staff equally and nurturing great talent, regardless of gender. This culture is something that we are incredibly proud of, and we believe that it is this supportive environment that has helped us to recruit and retain our exceptional team. We promote diversity within our team and beyond.

**18.1 Employees' welfare**

The Trust employment terms are reviewed annually to ensure that they meet statutory and market condition. The employer and employees contribute to NSSF and ZSSF, the Trust does not contribute to any other private pension fund.

**18.2 Resources**

During the year the Trust had 12 staff up to November 2023 when the number reduced to 11. The human capital comprised of competent staff in various operational areas. This provides assurance to the Trust for attainment of its key strategic goals. Further at the end of the year the Trust had sufficient funds to fulfil its financial obligations.

**18.3 People with disabilities**

The Trust has a good relationship with each group in the society including people with disabilities. During the year the Trust conducted a number of trainings and press conferences to share its information among the invitee were people with disabilities, stakeholder's academician etc., also shares with them publications and has a special Excellence in Journalism Award Tanzania (EJAT) category for People with disability reporting.

Also, the Trust being an equal opportunity employer has no discrimination of whatever kind against persons with disabilities. The Trust provides employment opportunities to disabled people and this is backed up by its policies

The Trust, on the other hand, is concerned about people who become disabled while working by ensuring that their WCF contributions are complete and timely. Furthermore, the Trust believes that all employees regardless of religion, gender, position, or disability, should be trained in order to offer professionalism and capable work force.



**REPORT BY THOSE CHARGED WITH GOVERNANCE (Continued)**

**18. EMPLOYEES (Continued)**

**18.4 Training**

The Trust organize regular learning sessions aimed at enhancing staff skills and widening the understanding of relevance of MCT's work as well as of personal development. In addition, the Trust pays subscription fee for professional boards to support staff who are member of such board.

**18.5 Medical facility**

Staff welfare is covered under the terms and conditions of employment that outline various benefits and policies governing employment. All staff members including their dependents are covered with medical insurance.

**18.6 Relationship between Management and Employees**

The relationship between management and employees is good. There were no unresolved complaints received by management from employees during the year.

**18.7 Retirement benefits**

The Trust pays contributions to publicly administered pension plans to a mandatory basis which qualifies to be defined as a contribution plan. The Trust also pays gratuity upon funds availability.

**18.8 Staff performance evaluation**

The Trust evaluates each employee's job-related strengths and development needs with a view to improve each individual's performance and subsequently the Council's overall performance. The staff evaluation is done through individual performance appraisal which is carried out annually. Throughout the performance management process, the Council holds up the values of non-discrimination and transparency.

**19. MANAGEMENT**

The Trust structure comprises the following units;

- Programmes;
- Human Resources and Administration;
- Finance; and Zanzibar office.

**20. GENDER PARITY**

MCT is an equal opportunity employer. It gives equal access to employment opportunities and ensures that the best available person is appointed to any given position free from discrimination of any kind and without regard to other factors like gender, marital status, tribe, religion and disability which does not impair ability to discharge duties.

As at 31<sup>st</sup> December 2023, Media Council of Tanzania had the following distribution of employees by gender:

Gender	2023	2022
Female	5	5
Male	6	6
Total	11	11

**REPORT BY THOSE CHARGED WITH GOVERNANCE (Continued)**

**21. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES**

As at 31 December 2023, Media Council of Tanzania had no outstanding capital commitments or other commitments with a financial implication (2023: Nil). Furthermore, the Trust did not have contingent liabilities (2022: Nil).

**22. PREDUJICIAL ISSUES**

In the director's opinion, there are no any unfavorable matters that can affect the Council.

**23. POLITICAL AND CHARITABLE DONATIONS**

Media Council of Tanzania did not make any political or charitable donations during the year (2023: Nil).

**24. ENVIRONMENTAL CONTROL PROGRAM**

The Trust monitors the impact of its operations on the environment, which is mainly through the use of power, water and the generation of waste. The Trust minimizes its impact through the better use of its premises and inbuilt facilities to ensure that there is proper waste management.

**25. RELATIONSHIP WITH STAKEHOLDERS.**

During the year MCT has worked with its coalition partners including Tanzania Media Women Association (TAMWA), Legal and Human Right Centre (LHRC), Twaweza East Africa, Tanzania Human Right Defenders Coalition (THRDC), Policy Forum, MISA-Tan, Tanzania Editors Forum (TEF), and Tanganyika Law Society (TLS), Sikika, Tanzania Editors Forum, Media Owners of Tanzania (MOAT), JamiiForums, Union of Tanzania Press Clubs (UTPC), media houses and individual legal practitioners in various joint activities promoting press freedom and access to information. To monitor the press violations, the Trust worked with the THRDC, Tanzania Union of Press Clubs, and Press Club members to ensure all press violations incidences are reported, verified and documented. Some of the stakeholders have become partners and taking part to the litigation particularly LHRC and THRDC for EPOCA (Online Content) Regulations, 2018 case filed in High Court. International collaborators include Committee to Protect Journalists (CPJ), Article XIX, International Press Institute (IPI), and International Centre for Not-for-Profit Law (ICNL).

**26. STAKEHOLDERS INTEREST**

The stakeholder's interests are outlined in the table below:

STAKEHOLDERS	INTEREST	ACHIEVEMENT
Media Outlets	<ul style="list-style-type: none"> <li>Friendly media legal environment</li> <li>Capacity building</li> <li>Internal policies strengthening</li> <li>Support from press violations</li> </ul>	<ul style="list-style-type: none"> <li>Review of MSA 2016</li> <li>Training on ethics, access to information and demand driven thematic</li> <li>Review of EPOCA regulations;</li> <li>Support on producing editorial policies, gender policies</li> <li>Lawyers trained ready to support journalists and media on Violations of Freedom of expression and related police/court cases.</li> </ul>

**MEDIA COUNCIL OF TANZANIA**

**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**REPORT BY THOSE CHARGED WITH GOVERNANCE (Continued)**

<b>STAKEHOLDERS</b>	<b>INTEREST</b>	<b>ACHIEVEMENT</b>
School of Journalism	<ul style="list-style-type: none"><li>• Curricula</li></ul>	<ul style="list-style-type: none"><li>• Training of Trainers on Gender in the media</li><li>• Monitoring the usage of National Journalism curricular and engagement with NACTE on curriculum challenges</li><li>• Training/sensitization on DEFIR</li><li>• Inserting DEFIR in Universities Journalism Curricula</li></ul>
Editors	<ul style="list-style-type: none"><li>• Editorial independence</li></ul>	<ul style="list-style-type: none"><li>• Media monitoring and rapid response</li><li>• Consultative meetings with the editors</li><li>• Contributing to Media law review process</li></ul>
Government of the United Republic of Tanzania	<ul style="list-style-type: none"><li>• Capacity building</li></ul>	<ul style="list-style-type: none"><li>• Engaging with media stakeholders to get stakeholders input on the law and policy reviews</li></ul>

**27. ORGANISATION CULTURE, ETHICS AND VALUES**

The Trust conducts its activities within the framework of professional standards, laws and regulations together with strategy and MCT constitution. The Trust acknowledges that these provisions do not govern all types of behaviour, therefore MCT has a code of conduct of all MCT employees which is based on values and ensure they are put into action.

**28. ORGANISATION RESOURCES**

The Trust resources are mainly derived from donor fundings, stakeholders and human resources for effective running of the Council's affairs.

**Human Resources**

The operations of the Trust are founded on the belief that employees are the most important resources. The performance, survival and growth depend on the performance, integrity and well being of its employees. The Trust makes every effort to promote an environment where all employees are treated fairly, respectfully and given opportunity to air their views and opinions within the ambit of policies and procedures.

**Intellectual resources**

During the year the Trust produced and published six (6) online publications: two Media Watch issues, two Barazani issues, 10 years press freedom violation report, 2022 Annual Violation report.

**REPORT BY THOSE CHARGED WITH GOVERNANCE (Continued)**

**29. FINANCING**

The Trust finances its operations largely through public grants and small part of the members contributions. In order to better achieve its goals, the Trust has to make innovative use of the available funds, while ensuring that the applicable rules and regulations are observed so that the expenditure incurred can be accounted for under funding laws and the Trust is not compelled to reimburse funds.

**30. GOING CONCERN**

The Governing Board confirms that applicable accounting standards have been followed and that the financial statements have been prepared on a going concern basis. The financial statements have been prepared on going concern basis. The Board has reasonable expectation that the Trust has adequate resource to continue in operational existence for the foreseeable future.

**31. ACCOUNTING POLICIES**

MCT has adopted International Public Sector Accounting Standards (IPSAS) effective from the financial year ended 31 December 2021, the previous financial year were in compliance with International Financial Reporting Standards (IFRS).

The principal accounting policies applied in the preparation of financial statements are set out Note 4. The comparative figures have therefore been prepared in conformity with the new applicable financial reporting framework i.e., IPSAS.

**32. PRINCIPAL RISKS**

**Changes in laws and regulations**

Changes in the laws and regulations that may cause MCT course to be irrelevant should a government owned Council be established. To mitigate this, MCT continues to work closely with stakeholders to continue creating a meaningful impact through its core programs.

**Funding**

MCT being donor dependency is exposed to the risk of funding because the membership fee contributes to only 5% of the budget. MCT continues to implement strategies to secure more donor funding.

**33. STATEMENT OF COMPLIANCE**

The Governing Board is of the opinion that the report by those charged with the governance is in compliance with the provision of Tanzania Financial Reporting Standard (TFRS) No.1 *Report by Those Charged with Governance* and all other statutory legislation relevant to the Council.

**34. RELATED PARTY TRANSACTIONS AND BALANCES**

All related party transactions and balances, including directors' emoluments are disclosed in Note 23 .

**35. EVENTS AFTER THE REPORTING DATE**

At the signing of the financial statements, the Governing Board was not aware of any other matter or circumstances that need to be disclosed arising since the reporting date, not otherwise dealt with in the financial statements which significantly affect the financial position of the Trust and the results of operations.

**REPORT BY THOSE CHARGED WITH GOVERNANCE (Continued)**

**36. AUDITOR'S RESPONSIBILITY**

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

**37. AUDITOR**

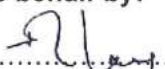
INNOVEX Auditors was appointed at the National General Convention as the MCTs' Auditor for the year ended 31 December 2023. Below are the auditors' details:

Name	INNOVEX Auditors
Physical address	8 Kilimani Road, Ada Estate, 14110 Kinondoni, Dar es Salaam
Firm's registration	Registered pursuant to and in accordance with the provision of the Business Names (Registration) with certificate of registration number 164364  Also registered under Accountants and Auditors Registration Act 1972 as amended in 1995
TIN	105-567-855
PF number	190

Auditors are proposed by the Governing Board and appointed by the National General Convention through public tendering process.

This year marks INNOVEX Auditor's third year (3), auditors have expressed their willingness to continue and are eligible for appointment in accordance with the MCT financial management policies.

The financial statements were approved by the Board on 27.04.2024 and signed on its behalf by:

  
.....  
Hon. Judge Juxon Isaac Mlay  
President

27.04......2024

  
.....  
Ernest Samson Sungura  
Executive Secretary

27.04......2024

**MEDIA COUNCIL OF TANZANIA REGISTERED TRUSTEES  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**STATEMENT OF RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE**

Article 22 (6) of the constitution of Media Council of Tanzania, Registered Trustees (the Trust) requires the Governing Board charged with the governance to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Trust as at the end of financial year and of its surplus or deficit for that year. It also requires the Governing Board members to ensure that the Trust keeps proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust. They are also responsible for safeguarding the assets of the Trust and hence taking reasonable steps for the prevention and detection of fraud, error and other irregularities.

The Governing Board members are responsible for the preparation of financial statements that give true and fair view of the Trust to the date of approval of the audited financial statement in accordance with applicable standards, rules, regulations, legal provisions of the Act, and for such internal controls as Governing Board members determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Board also confirms compliance with the provisions of the requirements of TFRS 1 and all other statutory legislations relevant to the Trust.

The Governing Board members accept responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards and in the manner required by the Trustees' Incorporation Act Cap 318, R.E. 2002. The Governing Board members are of the opinion that the financial statements give a true and fair view of the state of affairs of the Trust and of its operating results. The Governing Board members further accept responsibility for the maintenance of accounting records which may be relied upon in the preparation of financial statements, as well as adequate systems of internal control.

Nothing has come to the attention of the Governing Board members to indicate that the Trust will not remain a going concern for at least the next twelve months from the date of this statement.



.....  
**Hon. Judge Juxon Isaac Mlay**  
**President**

27.04.2024



.....  
**Ernest Samson Sungura**  
**Executive Secretary**

27.04.2024

**MEDIA COUNCIL OF TANZANIA REGISTERED TRUSTEES  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**DECLARATION OF THE HEAD OF FINANCE**

The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accountants (Registration) (Amendments) Act, 2021, requires financial statements to be accompanied with the declaration issued by the Head of Finance unit responsible for the preparation of the financial statements of the entity concerned.

It is the duty of a Professional Accountant to assist the Governing Board to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity's position and performance in accordance with the applicable international accounting standards and statutory financial reporting requirements. Full legal responsibility of preparation of the financial statements rests with the Governing Board.

I, **Mustapha Peter Tarimo**, being the Head of Finance Department of the Media Council of Tanzania hereby acknowledge my responsibility of ensuring that financial statements for the year ended 31 December 2023 have been prepared in compliance with the International Public Sector Accounting Standards and Trustees' Incorporation Act, Cap, 318, R.E 2002.

I thus confirm that the financial statements give a true and fair picture of Media Council of Tanzania as on that date and that they have been prepared based on properly maintained financial records.

Signed by:



**CPA Mustapha Peter Tarimo**  
**Finance Manager**  
**Membership No.: ACPA 2977**  
**For and on behalf of Media Council of Tanzania**  
**Dar es Salaam**

Date 27.04.2024



Chairperson of the Board  
Governing Board  
Media Council of Tanzania  
Tegeta Skanska, Along Bagomoyo Road  
House Number KUN/MTN/532  
PO Box 10160  
Dar es Salaam, Tanzania

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MEDIA COUNCIL OF TANZANIA

### Opinion

We have audited the financial statements of Media Council of Tanzania which comprise the statement of financial position as at 31 December 2023, and the statement of financial performance, statement of changes in net assets and statement of cash flows for the year ended 31 December 2023 and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects the financial position of the Trust as at 31 December 2023, and of its financial performance and its cash flows for the period then ended in accordance with International Public Sector Accounting Standards (IPSAS).

### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Republic of Tanzania, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Emphasis of Matter

We draw your attention to note 26 in the financial statements and note 4 in the report by those charged with governance which describe the liquidity risk faced by the council and the unfavorable liquidity ratios. The current liquidity gap is TZS 146 million (2022:132 million) whilst the current ratio is 0.23 (2022:0.70). The financial statements have been prepared on a going concern basis as the Council is continuing to mobilize resources to mitigate the liquidity risk gap.



## **INDEPENDENT AUDITOR'S OPINION (Continued)**

We also draw your attention to note 12 and 30 in the financial statements. The deferred revenue grant (note 30) is higher than the cash at bank balance (note 12) as at year end. This is as a result of management's use of project funds to finance other Council's activities that are not related to the specific projects. Our opinion is not modified in respect of these two(2) matters.

### **Other information**

The Governing Board members are responsible for the other information. The other information comprises the Report by Those Charged with Governance, which we obtained prior to the date of this report. Other information does not include the financial statements and my auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, and in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is no material misstatement of this other information, we are required to report the fact. We have nothing to report in this regard.

### **Statements**

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

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

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

### **Auditors' Responsibilities for the Audit of the Financial Statements**

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

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

## INDEPENDENT AUDITOR'S OPINION (Continued)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### Report on Other Legal and Regulatory Requirements

This report, including the opinion, has been prepared for, and only for, the Trust's members as a body in accordance with the Societies Act Cap 337 (R.E 2019) and the Trustees' Incorporation Act Cap 318 (R.E 2002) and for no other purposes.

As required by the Societies Act Cap 337 (R.E 2019) and the Trustees' Incorporation Act Cap 318 (R.E 2002), we are also required to report to you, if the Trust has not kept proper records. In respect of the foregoing requirements, we have no matter to report.

The engagement partner on the audit resulting in this independent auditor's report is CPA Irving Manning.

*I. Manning*  
**INNOVEX Auditors**  
Certified Public Accountants  
Dar es Salaam  
Per Irving Manning, CPA-PP



Date... *29 April* ..... 2024

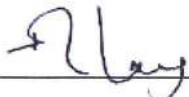
MEDIA COUNCIL OF TANZANIA REGISTERED TRUSTEES  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023


**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	2023 TZS	Restated 2022 TZS
<b>REVENUE</b>			
Revenue from non- exchange transaction	5	1,039,909,801	1,297,185,890
Revenue from exchange transaction	6	38,752,500	38,600,000
Other income	7	89,495,268	276,278,072
<b>Total revenue</b>		<b>1,168,157,569</b>	<b>1,612,063,962</b>
<b>EXPENSES</b>			
Programme implementation	8	902,465,562	1,188,911,163
Institutional Monitoring and Governance other expenses	9 10	40,898,073 224,793,934	186,232,824 236,919,975
<b>Total expenses</b>		<b>1,168,157,569</b>	<b>1,612,063,962</b>
Surplus before income tax		-	-
Income tax	19	-	-
Surplus for the year		-	-

Notes of page 31 to 55 form an integral part of the financial statements.

The financial statements on pages 26 to 30 were approved and authorized for issue by the Governing Board members on 27.04 2024 and signed on its behalf by:

  
\_\_\_\_\_  
Hon. Judge Juxon Isaac Mlay  
President

  
\_\_\_\_\_  
Ernest Samson Sungura  
Executive Secretary

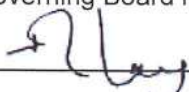
MEDIA COUNCIL OF TANZANIA REGISTERED TRUSTEES  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023


**STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2023**

	Note	2023 TZS	Restated 2022 TZS
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	12	51,428,108	121,070,010
Receivables from exchange transactions	13	141,745,320	158,084,419
<b>Total Current Assets</b>		<b>193,173,428</b>	<b>279,154,429</b>
<b>Non-current assets</b>			
Property and equipment	14	1,550,934,771	1,526,923,264
Intangible Assets	15	16,088,051	13,963,510
<b>Total Non-Current Assets</b>		<b>1,567,022,822</b>	<b>1,540,886,774</b>
<b>TOTAL ASSETS</b>		<b>1,760,196,250</b>	<b>1,820,041,203</b>
<b>LIABILITIES:</b>			
<b>Current liabilities</b>			
Payables from exchange transactions	16	83,160,397	138,108,401
Payables from non exchange transactions	17	242,568,788	258,077,668
Deferred revenue grant	29	514,023,893	503,411,962
<b>TOTAL LIABILITIES</b>		<b>839,753,078</b>	<b>899,598,031</b>
<b>Net assets</b>		<b>920,443,172</b>	<b>920,443,172</b>
<b>EQUITY</b>			
<b>Capital &amp; Reserves</b>			
Retained surplus		322,542,932	322,542,932
Revaluation reserve		597,900,240	597,900,240
<b>Total equity and reserves</b>		<b>920,443,172</b>	<b>920,443,172</b>

Notes of page 31 to 55 form an integral part of the financial statements.

The financial statements on pages 26 to 30 were approved and authorized for issue by the Governing Board members on 27.04.2024 2024 and signed on its behalf by:

  
\_\_\_\_\_  
Hon. Judge Juxon Isaac Mlay  
President

  
\_\_\_\_\_  
Ernest Samson Sungura  
Executive Secretary


MEDIA COUNCIL OF TANZANIA REGISTERED TRUSTEES  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023


**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	2023 TZS	2022 TZS
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Revenue grants	29	1,049,985,375	822,380,375
Membership fees	6	38,752,500	38,600,000
Other receipts	7	89,495,268	174,747,063
<b>Total receipts</b>		<b>1,178,233,143</b>	<b>1,035,727,438</b>
<b>Payments</b>			
Payments to employees	11	(460,828,836)	(528,073,558)
Payments to suppliers		(205,576,526)	(258,619,252)
Other payments		(473,399,365)	(860,036,023)
<b>Total payments</b>		<b>(1,139,804,727)</b>	<b>(1,646,728,833)</b>
<b>Net cash flow generated from operating activities</b>		<b>38,428,416</b>	<b>(611,001,395)</b>
<b>Cash flow from investing activities</b>			
Purchase of property and equipment	14	(108,165,318)	(156,587,652)
Proceeds from disposal of plant and equipment		95,000	10,218,123
<b>Net cash used in investing activities</b>		<b>(108,070,318)</b>	<b>(146,369,529)</b>
Net decrease in cash and cash equivalents		(69,641,902)	(757,370,924)
Cash and cash equivalent at beginning of the year		121,070,010	878,440,934
<b>Cash and cash equivalent at the end of year</b>	12	<b>51,428,108</b>	<b>121,070,010</b>

Notes of page 31 to 55 form an integral part of the financial statements.

The financial statements on pages 26 to 30 were approved and authorized for issue by the Governing Board members on 27.04 2024 and signed on its behalf by:

  
Hon. Judge Juxon Isaac Mlay  
President

  
Ernest Samson Sungura  
Executive Secretary

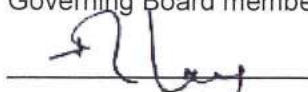
MEDIA COUNCIL OF TANZANIA REGISTERED TRUSTEES  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023


**STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 31 DECEMBER 2023**

	Retained surplus TZS	Revaluation reserves TZS	Total TZS
<b>Year ended 31 December 2022</b>			
Balance as at 01.01.2022	322,542,932	597,900,240	920,443,172
Deficit for the year	-	-	-
Balance as at 31 December 2022	<u>322,542,932</u>	<u>597,900,240</u>	<u>920,443,172</u>
<b>Year ended 31 December 2023</b>			
Balance as at 01.01.2023	322,542,932	597,900,240	920,443,172
Deficit for the year	-	-	-
Balance as at 31 December 2023	<u>322,542,932</u>	<u>597,900,240</u>	<u>920,443,172</u>

Notes of page 31 to 55 form an integral part of the financial statements.

The financial statements on pages 26 to 30 were approved and authorized for issue by the Governing Board members on 27.04. 2024 and signed on its behalf by:

  
\_\_\_\_\_  
Hon. Judge Juxon Isaac Mlay  
President

  
\_\_\_\_\_  
Ernest Samson Sungura  
Executive Secretary

Auditor's opinion is on page 23 to 25

**MEDIA COUNCIL OF TANZANIA REGISTERED TRUSTEES  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**

	Budget TZS	Actual TZS	Variance TZS	Variance %	Reason for variance
<b>Receipts</b>					
Revenue from exchange transaction	38,752,500	38,752,500	-	0%	
Revenue from non-exchange transaction	1,039,909,801	1,039,909,801	-	0%	
Other revenue	89,495,268	89,495,268	-	0%	
<b>Total receipts</b>	<b>1,168,157,569</b>	<b>1,168,157,569</b>	<b>-</b>	<b>0%</b>	
<b>Expenses</b>					
Policy and Legislation Advocacy	160,030,000	96,959,000	63,071,000	39%	Analysis for Zanzibar Information and Broadcasting Policy could not be done as the document has not reached a point for analysis. Some activities were participated on gratis, and others were moved to 2024 with approval from IMS. Analysis for the new Zanzibar Media Law couldn't be done since the law is yet to be finalised.
Press freedom and Journalists' Safety	114,216,935	96,407,827	17,809,108	16%	Most of the invitations to seminars, workshops, and receptions were covered by the host; MCT only paid the difference as per policy; the launch of EAPC and regional conference venues was on gratis (provided by the African Court and East Africa Community)
Ethics and Alternative Dispute Resolution	21,270,000	8,704,500	12,565,500	59%	All complaints were resolved at the secretariat level; no arbitration was held; two radio stations aired gratis (Clouds and EFM); visits were piggybacked with other activities without adding an extra night.
Media Development and Monitoring	297,817,500	239,565,400	58,252,100	20%	Inspection activity costs were paid by the colleges, and consultants for developing state of the media reports were engaged in Q4 and were expected to finalise the task by Q1 in 2024.
Governance, Institutional monitoring and strengthening	902,936,360	597,008,774	305,927,586	34%	The NGC was done together with regional conferences to save cost, and we obtained good rates for staff accommodations for the annual retreat, at the end of the year statutory deductions were not paid due to insufficient funding.
<b>Total expenses</b>	<b>1,496,270,795</b>	<b>1,038,645,501</b>	<b>457,625,294</b>	<b>31%</b>	
<b>Surplus/(deficit) for the period</b>	<b>(328,113,226)</b>	<b>129,512,068</b>	<b>(198,601,158)</b>	<b>19%</b>	

## **NOTES TO THE FINANCIAL STATEMENTS**

### **1. GENERAL INFORMATION**

The Media Council of Tanzania is incorporated in Tanzania under the provisions of the Trustees' Incorporation Act, Cap, 318, R.E 2002 and is domiciled in Tanzania. The address of the registered office is indicated on page number (iii). The Trust is also registered and incorporated under the Society Act 1995 (R.E 2002).

### **2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION**

#### **2.1 Statement of compliance**

These consolidated financial statements have been prepared in accordance with Accrual Basis International Public Sector Accounting Standards (IPSAS).

#### **2.2 Basis of preparation**

The financial statements of the MCT have been prepared in accordance with International Public Sector Accounting Standards (IPSAS). The measurement base applied is historical cost adjusted for revaluations of the assets. The financial statement has been prepared on going concern basis and the accounting policies have been applied consistently throughout the period.

The preparation of financial statements in conformity with IPSAS requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenues, expenses during the reporting period. Although these estimates are based on managements' best knowledge of current events and actions, actual results may ultimately differ from those estimates. The preparation of financial statements in conformity with IPSAS also requires management to exercise its judgement in the process of applying the Trust's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed on Note 5 to the financial statements.

The statement of comparison of budget and actual has been prepared using cash basis of accounting, further classification schemes adopted for presentation is similar to the formats adopted for the financial statements. The budget period is for 12 months which is similar to adopted reporting period of financial statements. The financial statements are presented in Tanzania Shillings (TZS).

#### **2.3 Going concern**

The financial statements have been prepared on going concern basis which assumes that the Trust will continue in operational existence for the foreseeable future.

### **3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The principal accounting policies applied in the preparation of financial statements are set out below. These policies have been consistently applied to all periods presented, unless otherwise stated.



## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 3.1 Revenue recognition

The Trust derives its revenue from the following sources

- i) Non-exchange transactions (grants from development partners and other organizations);
- ii) Exchange transactions (membership fee; and consultancy services)

Revenue is recognized as follows:

##### i) Revenue from non-exchange transactions

Revenue from non-exchange transactions is mainly donor grants. It is measured at fair value and recognized immediately on obtaining control of the asset (cash, goods, services and property). If the asset is received without conditions attached and it is probable that the economic benefits or service potential related to the asset will flow to the Trust and can be measured reliably. If there is a related condition attached that would give rise to a liability to repay or return the asset, a grant liability is recognized instead of revenue.

##### ii) Revenue from exchange transactions

Revenue from exchange transactions includes membership fees and consultancy fees and is recognized as follows:

- **Membership fees**

Membership fees are recognized in the books of account when they fall due and the Trust invoiced the member.

- **Consultancy services**

Revenue is recognized upon performance of services, when the amount can reliably be measured, and it is probable that the future economic benefits will flow to the organization.

#### 3.2 Foreign currency transactions

##### i) Functional and presentation currency

Foreign currency denominated items included in these financial statements are translated to the currency of the primary economic environment in which the entity operates ('the functional currency'). The financial statements are presented in Tanzanian shillings (TZS) which is the Organization's functional and presentation currency.

##### ii) Transactions and balances

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

#### 3.3 Property and equipment

Property, plant and equipment is stated at cost, excluding the costs of day-to-day servicing, less accumulated depreciation and accumulated impairment in value. Such cost includes the cost of any replacement parts in accordance with the related recognition criteria.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**3.3 Property and equipment (Continued)**

The Trust has adopted straight line method for depreciation of assets which is allocated systematically over the useful life of the respective assets and the applicable accounting policies. The depreciable amount of an asset shall be allocated on a systematic basis over its estimated useful life. The prevailing International Standard for depreciation shall be applied over the useful life of the assets. In accordance with the Generally Acceptable Valuation Principles (GAVP), depreciation for valuation purposes shall be the adjustment made to the replacement cost to reflect physical deterioration, functional and economic obsolescence. Assets ran an economic life peculiar to themselves depending on make, constant handling and operational use. Some assets are continued in use much beyond the economic useful life due to periodical maintenance and repairs. Assets expected life are projected in ranges as follows:

Asset Class	Useful life	Rate (%)
Land	Infinite	-
Motor vehicles (used)	4 years	25
Equipment	5 years	20
Motor vehicle New	8 years	12.5
Furniture and fittings	10 years	10
Computers	3 years	33.33
Books	10 years	10
Building	50 years	2

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

The residual values, useful lives and methods of depreciating property, plant and equipment are reviewed, and adjusted if appropriate, at each financial year end. When each major inspection is performed, its cost is recognized in the carrying amount of property, plant and equipment as a replacement if the recognition criteria are satisfied.

**3.4 Financial assets**

**i) Classification**

All financial asset of the Trust are in the category of loans and receivables. Loan and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. These are classified as current assets except for maturity greater than 12 months; otherwise they are classified as non-current. The Trust's loans and receivables comprise, trade and other receivables and cash and cash equivalents in the statement of financial position.

**ii) Recognition and measurement**

Regular purchases and sales of financial assets are recognized on the trade date-the trade date on which the Trust commits to purchase or sell the asset. Receivables are subsequently carried at amortized cost.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**3.4 Financial assets(Continued)**

**iii) Offsetting financial Instruments**

Financial assets and liabilities are offset, and the net amount reported in the statement of financial position when there is legally enforceable right to offset the recognized amounts and there is an intention to settle on the net basis or realize the asset and settle the liability simultaneously.

**iv) Impairment**

The Trust assesses at the end of each reporting period whether there is objective evidence that a financial asset or group of financial assets is impaired. A financial asset or group of financial assets is impaired and impairment losses are incurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.

Evidence of impairment may include indications that the debtors or a group of debtors is experiencing significant financial difficulty, the probability that they will enter bankruptcy or other financial re-organization and where observable data indicate that there is measurable decrease in the estimated future cash flows.

For loans and receivables category, the amount of the loss is measured as a difference between the assets carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial assets original effective interest rate. The carrying amount of the asset is reduced and the amount of the loss is recognized in the statement of financial performance.

If in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognized, the reversal of the previously recognized impairment loss is recognized in the statement of financial performance.

**3.4 Impairment of non-financial assets**

The Trust assesses at each reporting date whether there is an indication that an asset may be impaired. If any such indication exists, or when annual impairment testing for an asset is required, the Trust makes an estimate of the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's fair value less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Impairment losses of continuing operations are recognized in the statement of financial performance in those expense categories consistent with the function of the impaired asset. An assessment is made at each reporting date as to whether there is any indication that previously recognized impairment losses may no longer exist or may have decreased. If such indication exists, the recoverable amount is estimated.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**3.4 Impairment of non-financial assets (Continued)**

A previously recognized impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognized. If that is the case the carrying amount of the asset is increased to its recoverable amount.

That increased amount cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in the statement of financial performance. After such a reversal the depreciation charge is adjusted in future periods to allocate the asset's revised carrying amount, less any residual value, on a systematic basis over its remaining useful life.

**3.5 Taxation**

MCT is non-profit organization, and it derives its funding from partner/donor contributions to fund its activities which are considered as charitable activities and does not have surplus. Any unspent funds will be used to finance the activities to be implemented in the subsequent year. Therefore, management has not made any tax provisions. However, the Trust's tax affairs are subject to assessment and agreement with the Tanzania Revenue Authority (TRA) in accordance with the Income Tax Act Cap 332 (R.E 2022).

**3.6 Cash and cash equivalents**

Cash and bank balances in the statement of financial position comprise cash at banks and in hand and is initially recognized at fair value and subsequently stated at its fair value. For the purpose of the Statement of cash flow, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts.

**3.7 Provisions**

Provisions are recognized when the Trust has present legal or constructive obligation as a result of a past event, it is a probable that the Trust will be required to settle that obligation and a reliable estimate of the amount of the obligation can be made.

Provision are measured at managements best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect of the time value of money is material.

**3.8 Grants**

MCT operates on a programme funding arrangement where donors put funds to finance specific programmes of the organization, based on programme strategy and budget. Grant revenue is recognized and presented in the Statement of Financial Performance to match expenditure incurred during the period while all other types of revenue are recognized on accrual basis.

Grants received during the year under review are allocated to both deferred grants, capital grants and revenue grants;

**3.9 Deferred revenue grants**

MCT recognizes deferred revenue grants as part of the equity for funds which overlap the accounting period to finance subsequent year planned activities as per bilateral agreements. Funds received for a specified period of time will be used in that period.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**3.10 STANDARDS, AMENDMENTS, AND INTERPRETATIONS ISSUED**

**(i) New and revised IPSAS mandatorily effective at the end of the reporting period**

Below are new or revised IPSAS were mandatorily effective and adopted by MCT as at the end of the reporting period. However, the standards had no material effect on the financial statements of MCT as at the reporting date

Standard	Improvements/details of the new standards
<p><b>IPSAS 41, Financial Instruments</b></p>	<p>IPSAS 41 improves financial reporting for financial instruments, by:</p> <ul style="list-style-type: none"> <li>• Applying a single classification and measurement model for financial assets that considers the characteristics of the asset’s cash flows and the objective for which the asset is held;</li> <li>• Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and</li> <li>• Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an entity’s risk management strategies and the accounting treatment for instruments held as part of the risk management strategy.</li> </ul> <p>Effective for annual periods beginning on or after 1<sup>st</sup> January 2022. Earlier application is permitted.</p>
<p><b>IPSAS 42, Social Benefits</b></p>	<p>The standard provides guidance on accounting for social benefits expenditure. It defines social benefits as cash transfers paid to specific individuals and/or households to mitigate the effect of social risk. Specific examples include state retirement benefits, disability benefits, income support and unemployment benefits. The new standard requires an entity to recognize an expense and a liability for the next social benefit payment.</p> <p>It seeks to improve the relevance, faithful representativeness and comparability of the information that a reporting entity provides in its financial statements about social benefits. To accomplish this, IPSAS 42 establishes principles and requirements for:</p> <ul style="list-style-type: none"> <li>• Recognizing expenses and liabilities for social benefits;</li> <li>• Measuring expenses and liabilities for social benefits;</li> <li>• Presenting information about social benefits in the financial statements; and</li> <li>• Determining what information to disclose to enable users of the financial statements to evaluate the nature and financial effects of the social benefits provided by the reporting entity</li> </ul>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

Standard	Improvements/details of the new standards
	Effective for annual periods beginning on or after 1 January 2022

**(ii) Standards and interpretations in issue but not yet effective**

At the reporting date, the following new and/or revised accounting standards and interpretations were in issue but not yet effective and therefore have not been applied in these financial statements. MCT has not yet assessed the impact of these changes on their financial statements when they become effective.

Standard	Improvements/details of the new standards
IPSAS 43, Leases	<p>While the IPSASB has retained the IPSAS 13's finance lease/operating lease distinction for lessors, the distinction is no longer relevant for lessees. All lease contracts, including rental contracts, will be recognised on the statement of financial position of the lessees, with some exceptions in limited circumstances.</p> <p>For lessees, IPSAS 43 introduces a right-of-use model that replaces the risks and rewards incidental to ownership model in IPSAS 13, Leases. For lessors, IPSAS 43 substantially carries forward the risks and rewards incidental to ownership model in IPSAS 13.</p> <p>IPSAS 43 will replace IPSAS 13 for reporting periods beginning on or after 1 January 2025 with a retrospective application by default.</p>
IPSAS 44, Non-Current Assets Held for Sale and Discontinued Operations	<p>IPSAS 44 specifies the accounting for assets held for sale and the presentation and disclosure of discontinued operations. It requires assets that meet the criteria to be classified as held for sale to be:</p> <ul style="list-style-type: none"> <li>• Measured at the lower of carrying amount and fair value less costs to sell and depreciation on such assets to cease; and</li> <li>• Presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.]</li> </ul> <p>IPSAS 44 will be effective for reporting periods beginning on or after 1 January 2025.</p>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

Standard	Improvements/details of the new standards
<p><b>IPSAS 45, Property, Plant And Equipment</b></p>	<p>IPSAS, 45 replaces IPSAS 17, <i>Property, Plant, and Equipment</i> by adding current operational value as a measurement basis in the updated current value model for assets within its scope, identifying the characteristics of heritage and infrastructure assets, and adding new guidance on how these important types of public sector assets should be recognized and measured.</p> <p>IPSAS 45 requires that assets acquired through non- exchange transactions shall be measured at their deemed cost as at the date of acquisition.</p> <p>When an entity elects to measure its property, plant, and equipment using the current value model, IPSAS 45 provides two current value measurements:</p> <ul style="list-style-type: none"> <li>• Current Operational Value; and</li> <li>• Fair Value.</li> </ul> <p>The primary objective for which an entity holds property, plant, and equipment determines the current value measurement basis. Property, plant, and equipment held for its operational capacity is measured at current operational value and property, plant, and equipment held for its financial capacity is measured at fair value.</p> <p>The effective date of IPSAS 45 is January 1, 2025, with earlier application permitted for entities that apply IPSAS 43, <i>Leases</i>, IPSAS 44, <i>Non-Current Assets Held for Sale and Discontinued Operations</i>, and IPSAS 46, <i>Measurement</i> at or before the date of initial application of this Standard.</p>
<p><b>IPSAS 46, Measurement</b></p>	<p>IPSAS 46 provides new guidance in a single standard addressing how commonly used measurement bases should be applied in practice. It brings in generic guidance on fair value for the first time, and introduces current operational value, a public sector specific current value measurement basis addressing constituents' views that an alternative current value measurement basis to fair value is needed for certain public sector assets.</p> <p>The effective date of IPSAS 46 is January 1, 2025, with earlier application permitted.</p>
<p><b>IPSAS 47, Revenue</b></p>	<p>IPSAS 47 is a single source for revenue accounting guidance in the public sector, which presents two accounting models based on the existence of a binding arrangement. This new Standard provides focused guidance to help entities apply the principles to account for public sector revenue transactions.</p>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

Standard	Improvements/details of the new standards
	<p>IPSAS 47 first requires an entity to determine whether its revenue arises from a transaction with a binding arrangement, to determine the appropriate accounting model. The principles within the models enable an entity to reflect the substance of its revenue transaction. The Standard provides additional guidance to support entities in accounting for public sector specificities.</p> <p>The effective date of IPSAS 47 is January 1, 2026, with earlier application permitted.</p>
<p><b>IPSAS 48,</b> <b>Transfer Expenses</b></p>	<p>IPSAS 48 provides accounting guidance for transfer expenses, which account for a significant portion of expenditures for many public sector entities. This new Standard fills a significant gap in the IPSASB's literature and provides guidance to help entities account for public sector transfer expense transactions.</p> <p>A transfer expense is an expense arising from a transaction, other than taxes, in which an entity provides a good, service, or other asset to another entity, without directly receiving any good, service, or other asset in return.</p> <p>Under IPSAS 48, the accounting for transfer expenses is driven by whether the transaction results in an enforceable right to have the transfer recipient satisfy their obligations. Such an enforceable right is recognized as an asset and subsequently expensed as the enforceable right is extinguished.</p> <p>The identification of whether the transaction arises from a binding arrangement impacts the determination of whether the transaction results in the recognition of an asset, as the rights and obligations from a binding arrangement provides inputs into the assessment of the asset recognition criteria.</p> <p>The effective date of IPSAS 48 is January 1, 2026, with earlier application permitted for entities that apply IPSAS 47, Revenue, at or before the date of initial application of this Standard.</p>
<p><b>IPSAS 49,</b> <b>Retirement Benefit Plans</b></p>	<p>IPSAS 49 establishes comprehensive accounting and reporting requirements for the financial statements of retirement benefit plans, with participants comprising current and former public sector employees and other eligible members. The new pronouncement will bring increased transparency and accountability to these public sector entities, ensuring they can fulfil their obligations to employees and other eligible participants who are members of the retirement benefit plan.</p>



**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

Standard	Improvements/details of the new standards
	<p>In developing principles for this pronouncement, the private sector requirements in IAS 26 were used as the starting point. The IPSASB adapted IAS 26, based on feedback from stakeholders globally, to ensure the unique characteristics of the public sector are reflected in the pronouncement. In particular, some of the policy choices available in IAS 26 have been removed as they are not appropriate for the public sector or are inconsistent with existing IPSAS.</p> <p>“Retirement benefit obligations can represent a significant but often hidden liability for the public sector,” said IPSASB Chair Ian Carruthers. “IPSAS 49 provides a principle-based approach to accounting by retirement benefit plans to provide a complete view of their financial activities, assets and obligations. This increased transparency is intended to result in stronger public financial management and better-informed decision making.”</p> <p>The effective date of IPSAS 49 is January 1, 2026, with earlier application permitted.</p>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4. CRITICAL ACCOUNTING ESTIMATES AND JUDGMENTS**

These financial statements reflect the financial position (service potential and financial capacity) as at 31 December 2023, and the financial results of operations and cash flows for the year ended on that date. Underpinning these financial statements are a number of judgments, estimations and assumptions. These include assumptions and judgments about the future, in particular, the service benefits and future cash flows in relation to existing assets and liabilities. The preparation of the financial statements requires management to make judgments, estimates and assumptions that affect the disclosed amounts of assets and liabilities, and the disclosure of contingent liabilities, at the reporting date.

The discussion below should also be read in conjunction with the Trust's disclosure of significant accounting policies which is provided in note 1. Management has discussed its critical accounting estimates and associated disclosures with the Audit Committee.

**4.1 Impairment reviews**

The Trust reviews its debtor balances to assess impairment on the annual basis. In determining whether an Impairment loss should be recorded in statement of financial performance, the Trust makes judgements using estimates based on historical loss experience for its debtors. It is on this basis that management have determined the risk of recoverability based on days outstanding.

**4.2 Fair values**

The determination of the fair value of the assets and liabilities often requires complex estimations and is based to considerable extent on management's judgement.

**4.3 Property and equipment**

Property and equipment also represent a significant portion of the Trust's total asset base. Therefore, the estimate and assumption made to determine their carrying amounts and related depreciation are critical to the Trust's financial position and performance.

**4.4 Estimation of useful life and residual value**

The change in respect of periodic depreciation is derived after estimating an asset's expected useful life and the expected residual value. Increasing an asset's expected life or its residual value would result in a reduced depreciation charge in the profit or loss.

The Trust assesses the residual value of every item of property and equipment annually in determining residual values. The Trust uses management's best estimate for residual values. The estimation of useful lives is based on certain indicators such as historical experience with similar assets as well as anticipation of future events, which may impact the lives such as changes in technology. The useful lives will also depend on the future performance of the assets as well as management's judgement of the period over which the economic benefits will be derived from the assets.

**4.5 Contingencies**

The Trust exercises judgements in measuring the exposure to contingent liabilities relating to pending litigations or other outstanding claims subject to negotiated settlement, mediation, arbitration or government regulations as well as other contingent liabilities. Judgements, including those involving estimations are necessary in assessing the likelihood that a pending claim will succeed or liability will arise and to quantify the possible range of financial settlement.

MEDIA COUNCIL OF TANZANIA  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

	2023	2022
	TZS	TZS
<b>5 REVENUE FROM NON EXCHANGE TRANSACTIONS</b>		
Revenue from non- exchange transactions	<u>1,039,909,801</u>	<u>1,297,185,890</u>
<b>6 REVENUE FROM EXCHANGE TRANSACTIONS</b>		
Membership fees	<u>38,752,500</u>	<u>38,600,000</u>
<b>7 OTHER INCOME</b>		
Capital grant (Note 18)	-	Restated 112,812,233
Exchange rate gain	24,247,904	17,139,216
EJAT contributions	<u>65,247,364</u>	<u>146,326,623</u>
	<u>89,495,268</u>	<u>276,278,072</u>
<b>8 PROGRAM IMPLEMENTATION</b>		
Policy and Legislation Advocacy	96,959,000	167,834,899
Ethics and Alternative Dispute Resolution	8,704,500	67,867,000
Press freedom and Journalists' Safety	96,407,826	58,257,896
Media Development and Monitoring	239,565,400	366,877,810
Employees benefits costs (Note 11)	<u>460,828,836</u>	<u>528,073,558</u>
	<u>902,465,562</u>	<u>1,188,911,163</u>
<b>9 INSTITUTIONAL MONITORING &amp; GOVERNANCE</b>		
Governance, Institutional monitoring and Strengthening	<u>40,898,073</u>	<u>186,232,824</u>
<b>10 OTHER EXPENSES</b>		
Stakeholders activities	3,216,818	7,034,869
Audit fees	15,750,000	14,846,400
Depreciation expenses	62,978,405	62,325,913
Amortization charges	2,610,874	2,204,983
Cost of consumables	14,229,830	11,718,101
Rent, premises and utility costs	12,476,871	29,516,647
Repairs and maintenance	31,417,749	32,957,640
General and Administration expenses	55,077,087	32,291,496
Transport and motor vehicles expenses	16,058,300	20,865,000
Security service	4,720,000	10,193,333
Bank charges	<u>6,258,000</u>	<u>12,965,593</u>
	<u>224,793,934</u>	<u>236,919,975</u>

MEDIA COUNCIL OF TANZANIA  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

	2023	2022
	TZS	TZS
<b>11 EMPLOYEE BENEFIT COSTS</b>		
Salaries	212,240,649	290,809,512
PAYE	74,328,276	92,529,880
Defined contributions costs	47,015,020	85,283,408
Skills Development Levy & WCF	5,200,146	19,155,618
Other staff benefits	122,044,745	40,295,140
	<u>460,828,836</u>	<u>528,073,558</u>
<b>12 CASH AND CASH EQUIVALENTS</b>		
Cash in hand	538,971	1,939,900
Cash at bank	50,889,137	119,130,110
	<u>51,428,108</u>	<u>121,070,010</u>
<b>13 RECEIVABLES FROM EXCHANGE TRANSACTIONS</b>		
Prepayments	14,219,477	15,369,977
Advances and imprest balances	(36,070)	493,840
Receivable due from members	127,561,913	142,220,602
	<u>141,745,320</u>	<u>158,084,419</u>



**MEDIA COUNCIL OF TANZANIA  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

	Leasehold land(*)	Buildings	WIP	Motor vehicles	Equipment	Computers	Furniture & fittings	Books	Plant & Machinery	Total
As at 31.12.2022	-	(52,351,053)	-	(73,480,469)	(45,608,530)	(38,486,808)	(22,893,625)	(14,666,142)	(18,287,500)	(265,774,128)
NBV as at 31 December 2022	715,490,000	551,135,532	79,402,982	76,144,531	36,733,805	13,175,707	27,875,875	11,999,733	14,962,500	1,526,920,664

The Council has property and equipment amounting to TZS 98.4million (2022: TZS 84 million) which have been fully depreciated but they are still in use by the Council. These are classified as follows:

	2023 TZS	2022 TZS
Computers	47,632,607	40,267,607
Office equipment	26,689,065	19,609,500
Furniture	6,077,000	6,077,000
Motor vehicle	18,000,000	18,000,000
	<b>98,398,673</b>	<b>83,954,107</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**15 INTANGIBLE ASSETS**

	Exact Software TZS	Sage Software TZS	Total TZS
<b>Year ended 31 December 2023</b>			
<b>Cost</b>			
As at 1 January 2023	9,012,800	12,360,530	21,373,330
Additions during the year	<u>676,500</u>	<u>4,058,915</u>	<u>4,735,415</u>
As at 31 December 2023	<u>9,689,300</u>	<u>16,419,445</u>	<u>26,108,745</u>
<b>Accumulated depreciation</b>			
As at 1 January 2023	(4,834,710)	(2,575,110)	(7,409,820)
Charges for the year	<u>(968,930)</u>	<u>(1,641,944)</u>	<u>(2,610,874)</u>
As at 31 December 2023	<u>(5,803,640)</u>	<u>(4,217,054)</u>	<u>(10,020,694)</u>
<b>NBV as at 31 December 2023</b>	<u>3,885,660</u>	<u>12,202,391</u>	<u>16,088,051</u>
<b>Year ended 31 December 2022</b>			
<b>Cost</b>			
As at January 2022	9,012,800	12,360,530	21,373,330
Additions during the year	<u>-</u>	<u>-</u>	<u>-</u>
As at December 2022	<u>9,012,800</u>	<u>12,360,530</u>	<u>21,373,330</u>
<b>Accumulated amortization</b>			
As at January 2022	(3,865,780)	(1,339,057)	(5,204,837)
Charges for the year	<u>(968,930)</u>	<u>(1,236,053)</u>	<u>(2,204,983)</u>
As at December 2022	<u>(4,834,710)</u>	<u>(2,575,110)</u>	<u>(7,409,820)</u>
<b>NBV as at 31 December 2022</b>	<u>4,178,090</u>	<u>9,785,420</u>	<u>13,963,510</u>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

	2023 TZS	2022 TZS
<b>16 PAYABLES FROM EXCHANGE TRANSACTIONS</b>		
Accrued expenses	<u>83,160,397</u>	<u>138,108,401</u>
	<u>83,160,397</u>	<u>138,108,401</u>

<b>17 PAYABLES FROM NON EXCHANGE TRANSACTIONS</b>		
Statutory liabilities	<u>242,568,788</u>	<u>258,077,668</u>
	<u>242,568,788</u>	<u>258,077,668</u>

*\*The statutory liabilities are unpaid part of PAYE and SDL accumulated over three years 2019, 2020 and 2021 at the time when the Council couldn't manage to fully service the payroll.*

**18 PRIOR PERIOD ADJUSTMENT**

The Council identified that the grant relating to the data collection systems used by MCT had been classified as capital grant in the year 2022 (TZS 101,531,010) which is contrary to the requirements of IPSAS 23 (Revenue form Non Exchange transactions – Taxes and Transfers).

The standard requires that grants received by way of asset transfer should be recognized as grant revenue if there are no conditions attached to the assets transferred.

A prior period adjustment has been made to reclassify the capital grant to grant revenue

The effect of the adjustment in the financial statements is as follows:

Year	As previously stated TZS	Adjustment TZS	As restated TZS
31-December - 2022			
<b>Statement of Financial Position</b>			
Capital grants	<u>101,531,010</u>	<u>(101,531,010)</u>	<u>-</u>
<b>Statement of Financial Performance</b>			
Other revenue	<u>174,747,062</u>	<u>101,531,010</u>	<u>276,278,072</u>



**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**19 RELATED PARTY TRANSACTION AND BALANCES**

Related party relationships exist between the Trust, Trustees, Governing Board Members and key management. Transactions with related parties are as follows:

*Key management:* Key management personnel are described as those persons having authority and responsibility for planning, directing and controlling the activities of the organisation, directly or indirectly, including any director of the organization.

Detail of their remuneration is as follows:

	2023 TZS	2022 TZS
<b>(a) Transactions with key management</b>		
Salaries	238,618,948	238,618,948
Other benefits	1,143,085	18,457,137
Board sitting allowance	21,312,120	11,468,900
Trustee sitting allowance	2,275,000	1,220,000
Defined contributions plans		27,209,414
<b>Total short-term benefits</b>	<b>263,349,153</b>	<b>296,974,399</b>

**(b) Balances with key management**

There were no outstanding balances with key management as at 31 December 2023 (2022: nil)

**20 TAXATION**

Current tax income for the year 2023 is therefore nil (2022: nil) in lieu of the nil surplus during the year. A reconciliation of tax expense is as follows:

	2023 TZS	2022 TZS
Accounting surplus/ (deficit) before income tax	-	-
Unrelieved loss	-	-
<b>Taxable loss</b>	<b>-</b>	<b>-</b>
<b>Tax expenses (at rate of 30%)</b>	<b>-</b>	<b>-</b>

**21 CASH FLOW FROM OPERATING ACTIVITIES**

Surplus/(deficit) from ordinary activities	-	-
<b>Noncash movements</b>		
Depreciation	62,978,405	62,325,913
Amortization of intangible and lease	2,610,874	2,204,983
Increase in payables	(70,456,884)	(33,903,604)
Increase in provision relating to employee costs	(5,017,756)	(13,581,914)
(Gain)/losses on sales of property, plant & Equipment	(21,328,125)	(10,218,123)
Increase in current assets	85,981,000	(657,215,778)

MEDIA COUNCIL OF TANZANIA  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

Increase in receivables	<u>(16,339,098)</u>	39,387,128
Net cash flow from operating activities	<u>38,428,416</u>	<u>(611,001,395)</u>

**22 FINANCIAL ASSETS AND LIABILITIES**

**22.1 Fair values of financial instruments**

Set out below is a Trust by class of the carrying amounts and fair values of the Trust's financial instruments.

As at 31 <sup>st</sup> December 2023	Carrying amounts TZS	Fair values TZS
<b>Financial assets</b>		
Cash and cash equivalents	51,428,108	51,428,108
Receivables from exchange transactions	<u>127,525,843</u>	<u>127,525,843</u>
	<u>178,953,951</u>	<u>178,953,951</u>
<b>Financial liabilities</b>		
Payables from exchange transactions	<u>325,729,185</u>	<u>325,729,185</u>

As at 30 December 2022	Carrying amounts TZS	Fair values TZS
<b>Financial assets</b>		
Cash and cash equivalents	121,070,010	121,070,010
Receivables from exchange transactions	<u>142,714,442</u>	<u>142,714,442</u>
	<u>263,784,452</u>	<u>263,784,452</u>
<b>Financial liabilities</b>		
Payables from exchange transactions	<u>396,186,069</u>	<u>396,186,069</u>

Carrying values of the financial instruments approximates the fair values no adjustments needed.

**22.2 Financial instruments by category**

As at 31 <sup>st</sup> December 2023	Loans and receivables TZS	Available-for- sale financial assets TZS	Total TZS
<b>Financial assets</b>			
Cash and cash equivalents	51,428,108		51,428,108
Receivables from exchange transactions	<u>127,525,843</u>		<u>127,525,843</u>
	<u>178,953,951</u>		<u>178,953,951</u>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**22 FINANCIAL ASSETS AND LIABILITIES (Continued)**

**22.2 Financial instruments by category (Continued)**

	Held at amortised cost TZS	Total TZS
<b>Financial liabilities</b>		
Payables from exchange transactions	<u>325,729,185</u>	<u>325,729,185</u>

	Loans and receivables TZS	Available- for-sale financial assets TZS	Total TZS
As at 31 <sup>st</sup> December 2022			
<b>Financial assets</b>			
Cash and cash equivalents	121,070,010		121,070,010
Receivables from exchange transactions	<u>142,714,442</u>		<u>142,714,442</u>
	<u>263,784,452</u>		<u>263,784,452</u>

	Held at amortized cost TZS	Total TZS
<b>Financial liabilities</b>		
Payables from exchange transactions	<u>396,186,069</u>	<u>396,186,069</u>

**22.3 Fair value hierarchy and measurement**

The table below shows an analysis of the financial instruments at a fair value by level of the fair value hierarchy. The financial instruments are grouped into levels 1 to 3 based on the degree to which fair value is observable.

- (i) Level 1: Fair value measurements are those derived from quoted prices (unadjusted) in active in active markets for identical assets or liabilities.
- (ii) Level 2: Fair value measurements are those derived from inputs other than quoted prices included within level 1 that are observable for the assets or liabilities, either directly (i.e.as a price) or indirectly (i.e. derived from prices); and
- (iii) Level 3: Fair value measurements are those derived from valuation techniques that include inputs for the assets or liability that are based on observable market data (unobservable inputs)

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**22 FINANCIAL ASSETS AND LIABILITIES (Continued)**

**22.3 Fair value hierarchy and measurement (Continued)**

	Level 1 TZS	Level 2 TZS	Level 3 TZS	Total TZS
As at 31 <sup>st</sup> Dec 2023				
<b>Financial assets</b>				
Cash and cash equivalents	-	51,428,108		51,428,108
Receivables from exchange transactions	-	127,525,843		127,525,843
	<u>-</u>	<u>178,953,951</u>		<u>178,953,951</u>
<b>Financial liabilities</b>				
Payables from exchange transactions	-	325,729,185		325,729,185

	Level 1 TZS	Level 2 TZS	Level 3 TZS	Total TZS
As at 31 <sup>st</sup> Dec 2022				
<b>Financial assets</b>				
Cash and cash equivalents	-	121,070,010		121,070,010
Receivables from exchange transactions	-	158,084,419		158,084,419
	<u>-</u>	<u>279,154,429</u>		<u>279,154,429</u>
<b>Financial liabilities</b>				
Payables from exchange transactions	-	396,186,069		396,186,069

**23 FINANCIAL RISK MANAGEMENT AND OBJECTIVES**

The Trust's activity exposes it to a variety of financial risks including credit risk, liquidity risk and currency risk. The Trust's overall risk management Program focuses on the unpredictability of the financial markets and seeks to minimize potential adverse effects on the Trust's performance

**a. Credit risk**

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. Credit risk arises from cash and cash equivalents, derivative financial instruments and deposits with banks and financial institutions. Further risk arises from exposures to customers including outstanding receivables, thus mitigates the credit risk associated with its operations. The credit risk on cash and cash equivalents is limited because the Trust banks with a reputable banks registered, recognized and monitored by BOT.

The Council banks with the following banks

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**23 FINANCIAL RISK MANAGEMENT AND OBJECTIVES (Continued)**

**a. Credit risk (Continued)**

	CRDB Bank	National Bank of Commerce (NBC)	National Microfinance Bank (NMB)	Banc ABC
As at 31 December 2023	TZS	TZS	TZS	USD
Cash at Bank	<u>1,308,388</u>	<u>36,859,442</u>	<u>390,424</u>	<u>4,972</u>
As at 31 December 2022				
Cash at Bank	<u>386,085</u>	<u>12,981,568</u>	<u>56,132,518</u>	<u>25,594</u>

The maximum exposure of the Trust to credit risk as at the financial position date is as follows:

	Neither past due not impaired TZS	Past due but not impaired TZS	Past due and impaired TZS	Total TZS
As at 31 December 2023				
Cash and cash equivalents	51,428,108			51,428,108
Receivables	127,525,843			127,525,843
	<u>178,953,951</u>			<u>178,953,951</u>
As at 31 December 2022				
Cash and cash equivalents	121,070,010	-	-	121,070,010
Receivables	142,714,442	-	-	142,714,442
	<u>263,784,452</u>	<u>-</u>	<u>-</u>	<u>263,784,452</u>

**b. Liquidity risk**

Liquidity risk is the risk that the Trust will encounter difficulty in meeting obligations associated with financial liabilities when they fall due as a result of lack of adequate cash and cash equivalents. Prudent liquidity risk management implies maintaining sufficient cash and cash equivalents to meet obligations as they crystallize. Management ensures that adequate cash reserves are maintained to pay off liabilities as they fall due.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**23 FINANCIAL RISK MANAGEMENT AND OBJECTIVES (Continued)**

**b. Liquidity risk (Continued)**

	0 to 3 months TZS	Carrying amounts TZS
<b>As at 31 December 2023</b>		
<b>Financial assets</b>		
Receivables from exchange transactions	127,525,843	127,525,843
Cash and bank balance	51,428,108	51,428,108
	<u>178,953,951</u>	<u>178,953,951</u>
<b>Financial liabilities</b>		
Payables from exchange transactions	325,729,185	325,729,185
<b>Liquidity risk gap</b>	<u>(146,775,234)</u>	<u>(146,775,234)</u>
<b>As at 31 December 2022</b>		
<b>Financial assets</b>		
Receivables from exchange transactions	142,714,442	142,714,442
Cash and cash equivalents	121,070,010	121,070,010
	<u>263,784,452</u>	<u>263,784,452</u>
<b>Financial liabilities</b>		
Payables from exchange transactions	396,186,069	396,186,069
<b>Liquidity risk gap</b>	<u>(132,401,617)</u>	<u>(132,401,617)</u>

**24 ULTIMATE HOLDING ENTITY**

Media Council of Tanzania (the "Trust") is a body incorporated under the provisions of the Trustees' Incorporation Act, Cap 318, and R.E. 2002). Hence, the Trust is under the stewardship of Trustees.

**26. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES**

As at 31 December 2023, Media Council of Tanzania had no outstanding capital commitments or other commitments with a financial implication (2022: Nil). Furthermore, the Trust did not have contingent liabilities (2022: Nil).

**27. EVENTS AFTER THE REPORTING DATE**

At the signing of the financial statements, the Board of Directors were not aware of any other matter or circumstances that need to be disclosed arising since the reporting date, not otherwise dealt with in the financial statements which significantly affect the financial position of the Trust and the results of operations

**28. COMPERATIVE FIGURES**

Comparative figures have been reclassified to conform to changes in presentation in the current year and follow IPSAS financial reporting framework.









ISBN: 978-9976-588-10-1



**Media Council of Tanzania (MCT)**

House No. KUN/MTN/532, Bagamoyo Road,  
Tegeta Skanska Area,  
P. O. Box 10160, Dar es Salaam, Tanzania.  
Mob: +255 719 494 640/+255 767 494 826  
**Website:** <https://www.mct.or.tz>



media councilofTanzania



mctanzania



[www.mct.or.tz](https://www.mct.or.tz)