

ROADS FUND BOARD MONITORING AND EVALUATION MANUAL- FINANCIAL PART

2015



ROADS FUND BOARD MONITORING AND EVALUATION MANUAL (FINANCIAL PART)

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ABBREVIATIONS

ACCGEN	Accountant General
BoL	Bill of Lading
BoT	Bank of Tanzania
CB	Commissioner for Budget
EWURA	Energy and Water Utilities Regulatory Authority
GDP	Gross Domestic Product
IA	Implementing Agency
IPSAS	International Public Sector Accounting Standards
KPIs	Key Performance Indicators
MoF	Ministry of Finance
MoW	Ministry of Works
OMCs	Oil Marketing Companies
PE	Personnel Emoluments
PICL	Petroleum Importation Co-ordinator Limited
PMORALG	Prime Minister's Office- Regional Administration and Local Government
RFB	Roads Fund Board
TANROADS	Tanzania National Roads Agency
TPA	Tanzania Ports Authority
TRA	Tanzania Revenue Authority
WMA	Weights and Measures Agency

A: GENERAL INTRODUCTION

1. PREAMBLE

Amongst the major functions of the Roads Fund Board (the Board) specified in the Road and Fuels Tolls Act Cap 220 (RE 2006)“the Act”, are the following:

- Sec 5(4)(c)- to set out procedures for agents with respect to the collection of roads and fuel tolls for the purpose of the Fund;
- Sec 5(4)(d)- to ensure full collection and transfer of collected roads and fuel tolls to the Fund's account; and
- Sec 5(4)(i)-to monitor the use of the funds disbursed to TANROADS, local authorities or other agencies for the purpose of the objects of the Fund.

This Monitoring Manual sets out key processes to be followed by the Board to ensure that the rightful amounts are collected and deposited in bank accounts of the Fund; and that implementing agencies utilise the funds for the intended purposes only.

The Manual seeks to establish a standardized methodology which will be applied to conduct monitoring of collection and utilization of funds. It should be considered as a living document that will be updated on a regular basis to take into account regulatory and operational circumstances as they emerge. It introduces uniformity in the conduct of monitoring and reporting on the performance of toll collectors, roads agencies and other stakeholders regarding collection and utilisation of Board funds.

2. OBJECTIVE OF MONITORING AND EVALUATION

The objective of conducting monitoring is to establish if funds which should have been collected were collected and remitted to the Roads Fund and that funds disbursed to implementing agencies are properly utilized in line with standards of financial propriety, Also it is to ensure that parties comply with relevant conditions set out in Performance Agreements and requirements of the Road and Fuels Tolls Act and its Regulations, together with other relevant Acts and Regulations.

In other words, monitoring provides information to the Board whether performance in relation to collection and utilization of Roads Fund money are in line with existing laws, regulations and recognized standards and practices; and that conform to any agreements existing between the Board and implementing agencies. In addition, monitoring and evaluation enables the Board to know when irregularities occur so that appropriate measures are taken for the purpose of safeguarding the fund.

Monitoring is of two types i.e. normal/ routine or special which includes special investigation. This Manual is not intended for the latter because its execution is determined by the nature and specific circumstances of the occurrence warranting the investigation. However some of the contents of the Manual may be used in such instances.

In order to determine appropriate monitoring means for revenue and expenditure, it is important to understand sources of revenue, how it is collected, how it is disbursed and for what purposes.

3. USERS OF THE MANUAL

Intended users of this Manual are staff of Roads Fund Board and / or others who may carry out monitoring on behalf of the Board. A user of this Manual is expected to exercise professional judgment in its application.

4. APPROVAL AND AMENDMENTS

This Manual was approved for use by the Roads Fund Board at its meeting no.
Held on..... Any amendments to this manual shall not become effective until duly approved by the Board of Directors.

B: THE ROADS FUND ACTIVITIES AND REVENUES

5. SOURCES OF RFB REVENUE

Section 4 of the Act establishing the Roads Fund and Roads Fund Board states its sources of revenue as all monies collected as roads and fuel tolls imposed on:

- (a) diesel and petrol,
- (b) transit fees,
- (c) heavy vehicle licences,
- (d) vehicle overloading fees,
- (e) any other source at the rate or rates to be determined by Parliament from time to time

Section 7 of the Act imposes a toll known as a road and fuel toll, and states that it shall be payable by:

- (a) any person upon the purchase of fuel;
- (b) the owner or driver of a vehicle bearing foreign registration upon passing a customs border post;
- (c) the owner or driver of a vehicle carrying fuel in bulk upon passing a custom border post for use in Tanzania.

Section 7(3) of the Act states that the toll on 'foreign' registered vehicles does not apply to the following categories of 'foreign' registered vehicles:

- (a) vehicles paying transit charges under the Foreign Vehicles Transit Charges Act, 1995;
- (b) vehicles bearing East African Community Partner States Registration.

Section 7(4) requires payment of the road and fuel toll in respect of vehicles bearing foreign registration to be made in foreign convertible currency, converted at such rate as the Minister shall, by order published in the Gazette determine.

Exemptions

Section 8 of the Act grants the Minister (responsible for Finance) powers to exempt any person, body of persons or any vehicle or category of vehicles, from the application in relation to them of any of the provisions of this Act or the payment of any road and fuel toll, and such exemption

may be general or restricted to any particular scheduled toll stations or periods, and may be on such conditions as the Minister may impose. Exemption granted by the Minister must be gazetted.

5.1. Collection of revenue

Section 11 of the Act states “The Commissioner shall be the person responsible for the Administration and collection of the road and fuel tolls payable under this Act and the Commissioner may appoint such public officers to be toll collectors and assistant toll collectors who shall collect tolls at toll stations and perform such other functions and duties as may be specified by the Commissioner or otherwise for the purposes of this Act”.

The Commissioner for the purpose of this Act is defined as the Permanent Secretary to the Treasury, and includes any public officer to whom the Commissioner may, by writing under his hand, delegate all or any of his functions under the Act.

There are currently four sources of revenue collected by the following agencies:

Table 1: Revenue and respective collectors

Revenue type	Collected by	Legal basis
Fuel levy	Tanzania Revenue Authority	Section 7 of the Road and Fuel Tolls Act Cap 220 (RE 2006)
Transit charges	Tanzania Revenue Authority	Transit Charges Act 1995
Overloading and related charges	TANROADS	The Road Traffic (Maximum Weight of Weight of Vehicles) Regulations made under Section 114(1)(p) of the Road Traffic Act 1973- GN No. 30
Abnormal load permit fees and related charges	MoW/ TANROADS	The Road Traffic (Maximum Weight of Weight of Vehicles) Regulations made under Section 114(1)(p) of the Road Traffic Act 1973- GN No. 30

5.1.1. Fuel levy

It is by far the largest source for the Roads Fund, contributing over 95% of total revenue¹. It is collected by Tanzania Revenue Authority at the point of discharging importation by fuel importers. The fuel importers subsequently recover the same from downstream customers and it is ultimately borne by the final consumer.

This toll is levied on diesel and petrol consumed in Tanzania, at a specific rate per litre. Kerosene, jet fuel and transit fuel are not subject to this levy.

The applicable rate is normally set by the Minister and approved by Parliament in the annual budget. This levy is paid by importers in full at the time of discharging of importation.

5.1.2 Transit charges

Transit charges are levied on foreign registered commercial vehicles when they use roads in Mainland Tanzania; it is governed by the Foreign Vehicles Transit Charges Act (Cap 84) and related Regulations. The charges are paid at the point of entry based on the number of axles of the vehicle. The rate is set in US Dollars (or other convertible currency) per 100 kilometres.

There is no definition of “commercial vehicle” in either the repealed Act (Commercial Vehicles (Licensing) Act no. 23 of 1970 or The Foreign Vehicles Transit Charges Act, 1995. However, as authorized revenue collectors, TRA has adopted the following best practice definition “.....a vehicle with capacity of ten or more persons used in the transportation business and load carrying vehicles with capacity of more than four tons.”

Transit charges are collected by TRA’s regional offices at the customs border point on entry of a vehicle. On a monthly basis, collections are transferred to TRA Regional Office from collection centres, then to TRA domestic department and subsequently to the Roads Fund Account at the Bank of Tanzania (BoT).

5.1.3. Vehicle overloading charges

Vehicle overloading penalties are charged under Section 114 (1) (p) of The Road Traffic Act 1973 and regulated by The Road Traffic (Maximum Weight Of Vehicles) Regulations, 2001.

Vehicle overloading fees are collected at weighbridge stations administered by TANROADS Regional Managers. The collection emanates from the following procedures:

For each vehicle that is required (by Regulation) to pass through a weighbridge a special form - TFN 808- is issued to record the results of weighing at weighbridges which are not

¹ RFB Financial Statements for FY 2012/13 & FY 2013/15

computerized. It records details of the vehicle, driver, owner, time, date, identification details of the weighbridge concerned, results of axle weights and fees payable. In computerised weighbridges there are two types of systems in use, namely: fully automated and semi-automated. In fully automated weighbridges overloading charges are automatically calculated and recorded by a computer to minimise human interference and if there is an error only authorised personnel from headquarters can access the computer to make corrections. There is an inbuilt audit trail to establish details of every person's action.

In semi-automated weighbridges, there is significant human involvement in weighing the vehicle, recording the weight and computing the penalty. In this environment, manually operated weighbridges constitute a relatively higher risk for errors and manipulation. In all cases the penalty is automatically computed.

After the fees have been paid, the receipt reference is recorded in the form or a computer generated records as appropriate.

Collections are deposited in the respective TANROADS Regional Manager's bank accounts within 24 hours of collection and transferred to the main bank account managed by TANROADS headquarters on a weekly basis. At the end of the month, TANROADS reconciles regional collection reports with bank deposits; and transfers total collections to RFB bank account.

5.1.4. Parking Fees

A vehicle that is determined to be overloaded and required to pay a fine for overloading is not allowed to proceed with the journey, even after paying part of overloading penalty; instead, such a vehicle is required to park in TANROADS yard until the fine is paid in full and the load weight has been adjusted to be within allowable limits. A maximum of three days free parking is allowed, beyond which parking fees are levied. Parking fees are collected by TANROADS and transferred to RFB in the same way as that of overloading charges.

5.1.5. Abnormal load permit fees

Abnormal load permit fees are governed by Section 114(1) (p) of the Road Traffic Act 1973- GN No. 30 and respective Regulations of 2001. The Ministry of Works (MoW) and TANROADS are both designated Road Authorities as defined by the Regulations and are empowered to issue abnormal load permits and levy required fees.

5.1.5.1. Abnormal load permit fees collected by TANROADS

TANROADS Regional Managers are mandated to issue abnormal load permits and collect fees for movement of abnormal cargo that originates and terminates within their regional jurisdiction.

Abnormal load fees collected by TANROADS are reported in the Agency's monthly regional reports and transferred to RFB together with overloading charges. These monthly reports record details essential for audit, such as permit number, fees paid and related revenue receipt.

5.1.5.2. Abnormal load permit fees collected by MoW

The Ministry of Works headquarters issues permits and collects abnormal fees for all abnormal cargo movements that cross regional borders, irrespective of the originating point.

An applicant for a permit submits all required information to MoW for assessment of fees payable, makes payment at MoW, and is issued with an official receipt before a permit is issued. MoW deposits all collections into an account for the Ministry (Vote 98) maintained at Bank of Tanzania. On a monthly basis, MoW prepares a reconciliation and report of collected funds and transfers the same to RFB.

Fees are charged in US Dollars and collected in Tanzania Shilling equivalent using an official exchange rate made available to MoW. The Ministry's financial records are maintained in Tanzania Shilling. MoW obtains exchange rates from the Bank of Tanzania.

6. TRANSFER OF FUNDS TO RFB

The Board does not collect directly any of its funds. It relies on collecting agencies that is TRA, TANROADS and Ministry of Works (MoW) as in **Table 2 under 5.1**. Each of these collecting agencies has its own modality of transferring collected revenue to RFB collection account. Funds collected by MoW and TRA follow the exchequer system under the Ministry of Finance, whereas funds collected by TANROADS are transferred to RFB directly as detailed below.

6.1. Funds collected by TRA

Transfer of fuel levy collections to the RFB collection account goes through a process that conforms to government funds as indicated in Figure 1 and Table 2 below.

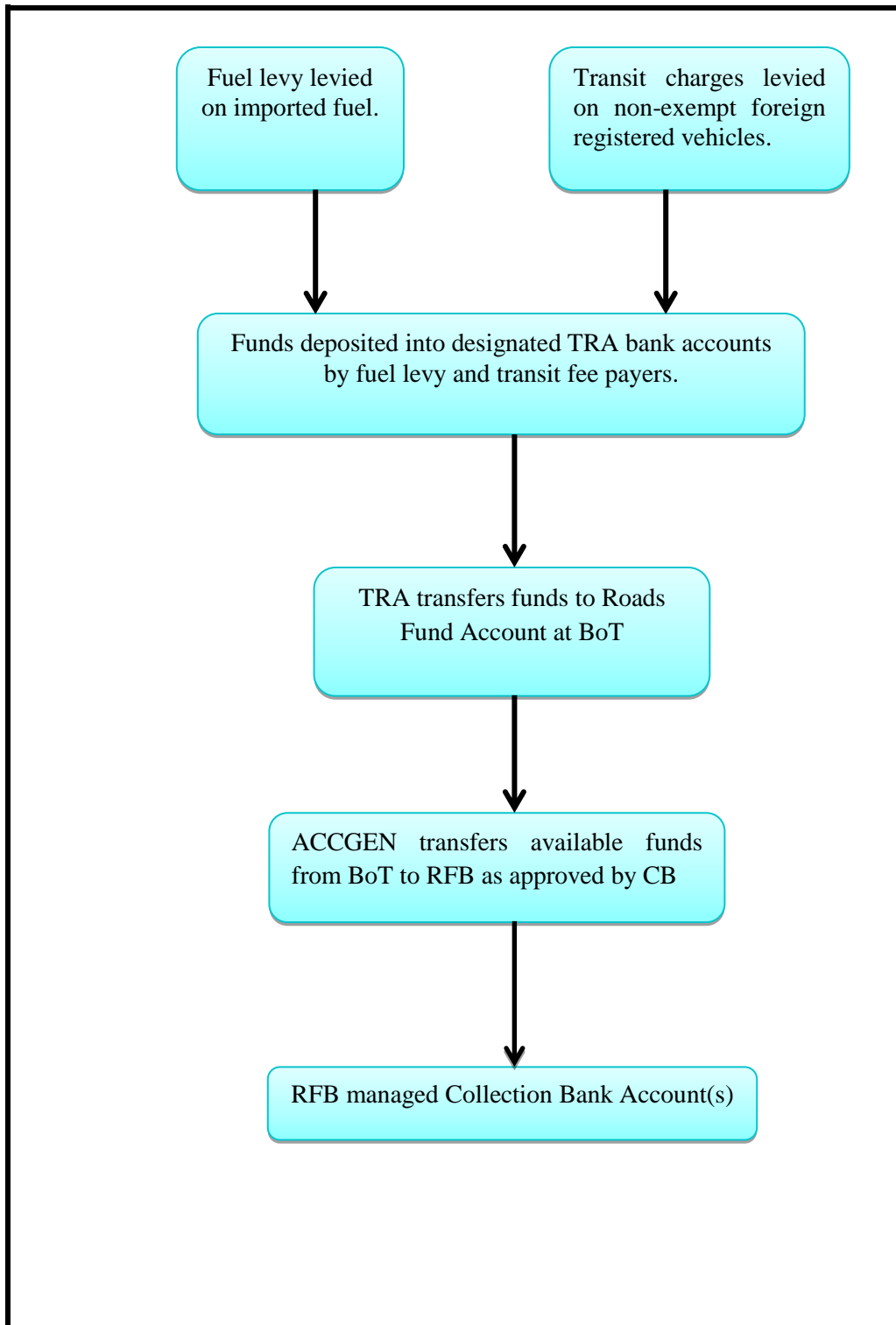
Table 3: Steps in transfer of TRA collected funds.

Step	Activity
1	TRA deposits Fuel Levy and Transit Charges in Roads Fund Account maintained at theBoT;
2	The funds available in a month are subjected to the inter-Government agencies "Sources and Expenditure Ceiling Committee" same as other government revenue. The Committee considers total available Government revenue for the monthly expenditure priorities. Under normal circumstances this step is informative only as Roads Fund is ring-fenced such that the whole available amount should be transferred to the RFB Collection Account.
3	After receiving the Committee's decision on ceiling, the Commissioner for Budget (CB) prepares TFN 358 and submits to the ACCGEN to confirm availability of funds;
4	ACCGEN confirms to the CB in writing of the availability of funds;
5	Upon receiving the ACCGEN confirmation of funds, the CB completes Release Warrant and submits both TFN 358 and Release Warrant to the ACCGEN;
6	The ACCGEN issues written instructions to BoT to transfer requested funds from Roads Fund Account (at the BoT) to Development Revenue Account.
7	The ACCGEN issues instruction in form of Exchequer Issue Warrant to BoT to transfer funds from Development Revenue Account to Expenditure Account
8	The ACCGEN instructs BoT to transfer funds to a Government designated commercial bank;

Step	Activity
9	The ACCGEN raises Exchequer Receipt Notification to MoW and PMORALG for 70% and 30% respectively of the available funds, as agreed by the committee in Step 2 above.
10	In turn, MoW and PMORALG raise payment vouchers for the advised amounts so that the ACCGEN can process payment to RFB Collection Account.
11	Upon receiving approved payment vouchers, the ACCGEN transfers funds to RFB Collection Account.

In summary funds collected by TRA flow to the Board as follows:

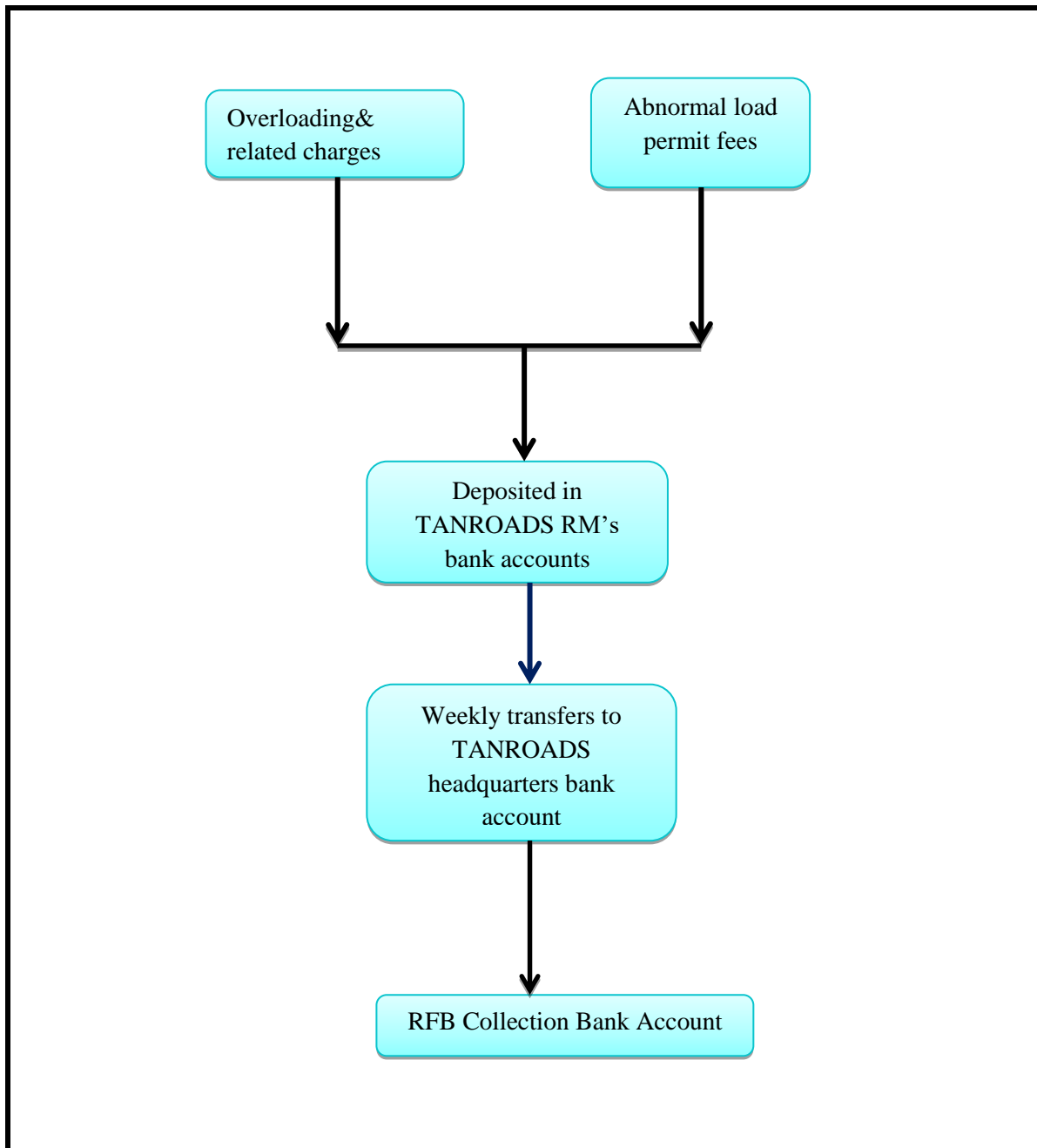
Figure 1: Schematic flow of funds collected by TRA



6.2. Funds collected by TANROADS

Two levies are collected by TANROADS; overloading fees and related charges at weighbridges and abnormal load permits at regional offices. They are deposited in the respective TANROADS Regional Manager's collection accounts. Funds are then transferred to TANROADS headquarters bank account on a weekly basis. At the end of the month, TANROADS transfers collected amounts to RFB Collection Bank Account. A schematic presentation of the transfer process is set out in the Figure below:

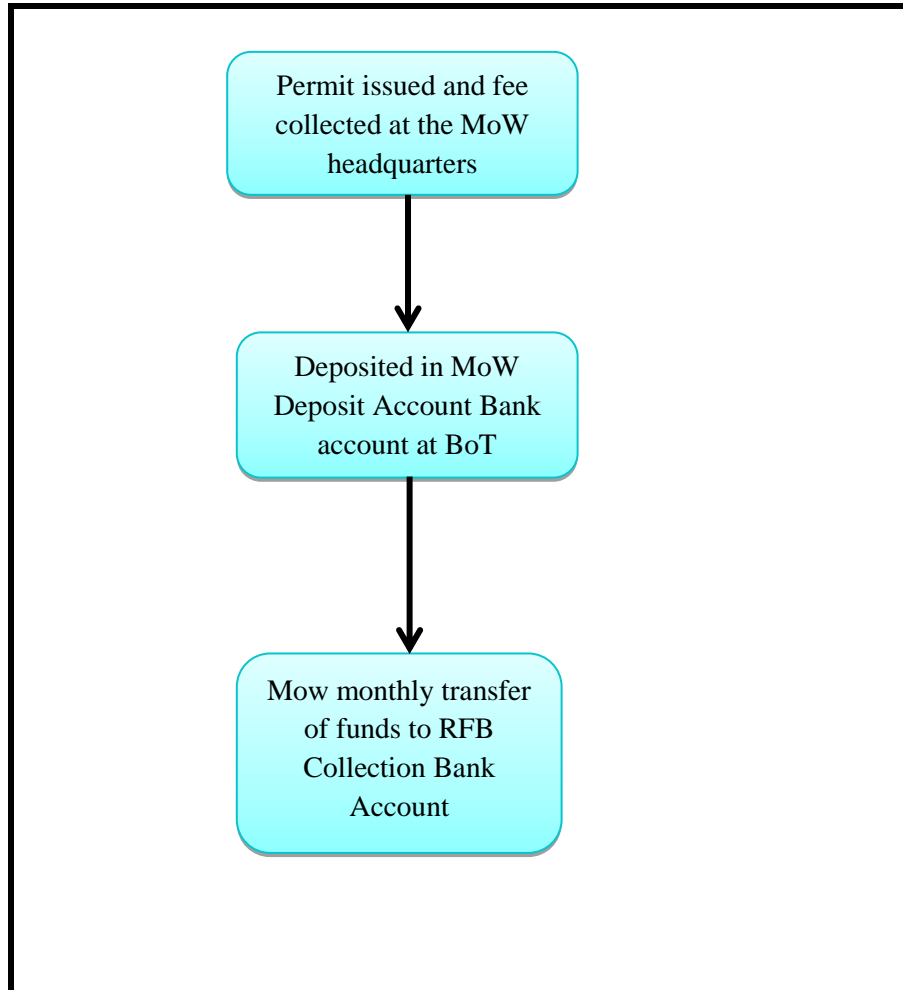
Figure 2: Transfer of funds collected by TANROADS



6.3. Funds collected by MoW

The Ministry of Works collects abnormal load and related permit fees. These fees ought to be transferred to RFB on a monthly basis as schematically presentation in Figure 3 below:

Figure 3: Transfer of funds collected by MoW



7 REVENUE COLLECTION RISKS AND MITIGATION

7.1 Revenue collection risks

The Board derives its revenue from a number of legally specified sources that are collected and channelled through institutions not legally under the oversight of the Board. As a result, there are risks that Roads Fund's money may either not be collected or remitted in full or on time.

The main risks specific to each revenue are highlighted below:

7.1.1 Fuel levy

This is a main source of revenue; risks associated to it emanate from the legislative and administrative framework as well as from commercial processes/ practices of stakeholders. The Board is not a direct collector and hence relies on 'toll collectors' for collection of fuel levy. Section 11(1) of the Act assigns the duty of direct collection to the commissioner, by stating: *'The Commissioner shall be the person responsible for the administration and collection of the road and fuel tolls payable under this Act, and the Commissioner may appoint such public officers to be toll collectors and assistant toll collectors who shall collect tolls at toll stations and perform such other functions and duties as may be specified by the Commissioner or otherwise for the purposes of this Act'.*

The Act further defines the Commissioner as the Permanent Secretary to the Treasury, and includes any public officer to whom the Commissioner may, by writing under his hand, delegate all or any of his functions under this Act.

The levy is collected by TRA that assesses and collects the levy based on validated imports in vessels before discharge and collections are deposited in TRA's controlled Roads Fund account at the BOT. Transfer of funds to the RFB is subjected to normal Government monthly expenditure ceiling. This fuel levy is collected from fuel importers at the point of importation where the entire importation process is under the TRA's Commissioner of Customs and Excise. The Board does not have direct control of either process.

Fuel importation is co-ordinated by the Petroleum Importation Coordinator (PIC) under the bulk procurement supply system, EWURA regulates the fuel consumption while TPA receives and discharges imported fuel through the Kurasini Oil Jetty (KoJ) and the Single Buoy Mooring (SBM) facilities. In this respect, data on fuel importation which is the base for determination of Fuel levy is available from PIC, TPA, TRA and EWURA.

In summary, the risks include:

- (a) Reduced levy due to uncontrolled exemptions (exemptions being abused by beneficiaries),

- (b) Reduced levy due to fuel adulteration using uncontrolled imported jet fuel (Jet A-1 fuel), which is not subject to the levy
- (c) Reduced levy due to weak controls over fuel imported through unpopular routes like Lake Zone, Tanga and Mtwara that may be illegally offloaded on the domestic market and evade fuel levy,
- (d) Inability to access complete fuel data for determining collectable fuel levy against collected and remitted fuel levy due to absence of legally binding information sharing between RFB and fuel importation stakeholders; and consumption data,
- (e) Reduced levy collection due to transit fuel that is subsequently illegally offloaded on the domestic market without payment of duties inclusive of fuel levy,
- (f) Non- detection of funds not transferred to the RFB Collection Account due to lack of access to BOT bank accounts that are used to channel the funds,
- (g) Relying on flow meters at Dar es Salaam importation points- KoJ and SBM, which are prone to human manipulation, leading to generation of false reports of imported fuel.

7.1.2 Overloading charges

Risky areas surrounding this revenue source include:

- (a) Reliance on overloading charges as source of revenue while at the same time fighting to reduce the same chargeable base because it is a deterring measure against roads damage,
- (b) Loss of revenue while damage to roads continues due to un-detected practice of offloading goods/ passengers immediately before a weighbridge and reloading after the weighbridge,
- (c) Loss of revenue while damage to roads continues due to un-detected practice of weighing personnel recording incorrect lower weight at manual weighbridges and leading to undercharge or no charge at all of overloaded vehicles.
- (d) Loss of revenue while damage of roads continues due to slow response in attending to breakdown of equipment (bridge, computers or related accessories) allowing vehicles to pass through without being weighed,
- (e) Inadequate cooperation among stakeholders as a result of lost credibility due to use of different standards of weighbridge (multi-axle vs single axle that provides different assessment).

7.1.3 Abnormal load permit fees

A load may be classified as abnormal on account of weight, size, shape or nature of cargo, e.g. highly toxic or explosive.

7.1.3.1 Abnormal load permit fees collected by TANROADS

TANROADS a recognised Road Authority under the Road Traffic Act 1973 whereby Regional Managers issue permits and collect respective fees for abnormal load movements originating and terminating within the region; i.e. not crossing the region's administrative boarders. Collection of these fees is acknowledged by issuing of a TANROADS official receipt.

Risks associated with this collection include:

- (a) Loss of revenue resulting from TANROADS' Regional authorities charging inappropriate fee in collusion with the applicant or as a result of misinterpretation of relevant laws,
- (b) Loss of revenue resulting from issuance of permits (and charging fees) based on unverified applicant's information,
- (c) Loss of revenue resulting as a result of lack of mechanism to detect uncharged abnormal load e.g. under cover of darkness, etc.
- (d) Wrong estimates of revenue due to misrepresentation of respective revenue base due to combination of overloading and abnormal load permit fees as they are both reported by one person and all related to vehicle load

7.1.3.2. Abnormal load fees collected by MoW headquarters

MoW issues permits and collects respective fees for abnormal cargo movements extending beyond a single TANROADS administrative region. Risks to this revenue stream include:

- (a) Collecting lower fees by issuing permits (and charging fees) based on unverified applicant's information.
- (b) Collected fees not fully transferred to RFB Collection Account due to lack of necessary documents for bank reconciliation.

7.2. Risk mitigation

A number of steps have been taken to mitigate risks associated with potential revenue loss and misrepresentation as narrated below. However, there is an overall risk of not achieving the

mitigating measures due to the question of who should bear costs involved addressed them. It is therefore a requirement during monitoring to assess the frequency or probability of occurrence for these risks so that priority is given to the most risky. The measures adopted are:

7.2.1. Fuel levy

Some of the measures set out below will take the form of targeted audit investigations and surprise checks in order to serve as a deterrent. Specific measures that should be taken are:

- (a) A move should be initiated for beneficiaries of exemptions to be open on their utilization of fuel including allowing RFB to conduct confirmatory checks;
- (b) Payment of levies (including fuel levy) on exempt fuel with refund of the same being subject to proof of approved consumption;
- (c) A move should be initiated for having an agreement between RFB and institutions possessing source data for fuel levy so that required information can be readily available as required.
- (d) A move should be initiated for routine formal audit of jet fuel transactions from importers/ distributors up to end-users to avoid use of this category of fuel for adulteration purposes.
- (e) Reconciliation of imported fuel should be carried out using templates in Appendices 13 to 15.
- (f) Offloading meters of fuel used at points of importation should be calibrated and certified for accuracy in accordance with manufacturer's recommendation and notice of such certification shared with all stakeholders, including RFB;
- (g) Install road tanker fuel monitoring devices for transit vehicles carrying fuel to enable real time data or data download at the end of the journey;
- (h) Establish a confirmatory mechanism from countries of destination for transit fuel on expected import and their arrival in their designation.
- (i) A move should be initiated to required countries importing fuel through Tanzania to establish duty (customs) offices in Tanzanian ports of entry and charge due taxes in Tanzania. This will likely reduce the financial incentive to dump transit fuel on the domestic market.

7.2.2. Overloading charges

The following measures could mitigate risks to revenue from this source:

- (a) Installation of secure closed circuit television (CCTV) cameras at operating stations to capture desk work activities and relay these to an off-site centre where monitoring staff would follow-up anomalies. Recorded details should be periodically reviewed to ensure the system works and abnormal suspicious action/ movements revealed by the camera are investigated;
- (b) Automation of weighbridge operations associated with screening mechanism of vehicles where only suspected overloaded vehicles should be weighed using single axle weighbridges;
- (c) Weighbridge engineers should be stationed in their respective zonal offices for prompt attendance of breakdowns.
- (d) Weighbridge regular check and recalibration as per manufacturer's recommendations should be one of the monitoring checks.
- (e) Enforcing the provision of capacity building as provided in the MoUs.
- (f) Surprise checks (patrols) to be mounted in the vicinity of weighbridges to curtail the practice of offloading excess weight immediately before a weighbridge and reloading again some distance after the weighbridge.

7.2.3. Abnormal load fee

The following measures could mitigate the above listed risks:

- (a) Enforcing the provision of physical verification of the load as provided in the MoUs. Abnormal permit form should include certification that the load in question was physically checked and the verification reports to be part of the auditable office copy,
- (b) All transfers to RFB should be accompanied by a reconciliation of permits issued with respective fees, banking details and amount transferred.

8 DISBURSEMENT AND EXPENDITURE BY IMPLEMENTING AGENCIES

Monitoring and Evaluation under this section aims at ensuring that implementing agencies adhere to the laid down procedures, legal provisions, agreements and best practices.

8.1. Disbursements by RFB to implementing agencies

The RFB disbursement of funds to implementing agencies is governed by Section 5 (4) (g) of the Act. Accordingly, each implementing agency is required to maintain a bank account dedicated to RFB receipts and payments activities.

During the monitoring visit the RFB staff will have to ensure that bank statements for the dedicated bank cashbook and related cashbook contain up to date status of disbursements to the relevant agency that will be compared with the details in the agencies books of accounts and bank reconciliation statements and disbursement records from RFB. Records of the implementing agency should be checked against progress reports submitted to RFB with discrepancies investigated.

Appendices 5 to 7 are templates of records to be maintained to constitute financial progress reports that will be compared with books of accounts and the disbursement schedule from RFB.

8.2. Eligible Expenditure

Pursuance to Section 5(4) (b) and (i) of the Road and Fuel Tolls Act, (Cap. 220), RFB is mandated to monitor the eligibility of expenditure made by implementing agencies. Guidance on eligible expenditure of Roads Fund monies is found in Sections 4(3) and 4(4) of the Act, which state

Sub-section 4(3) “At least ninety percent (90%) of the money deposited in the Fund shall be used for maintenance and emergency repair of classified roads and related administrative costs in Mainland Tanzania in accordance with approved operational plans made.....” and

Sub-section 4(4) “not more than ten percent (10%) of the money deposited in the Fund shall be used for roads development and related administrative costs in Mainland Tanzania in accordance with the plans and budgets approved by Parliament”.

During monitoring visit it will part of the visit activities to ensure that all expenditure are either as per Act or Regulation no. 25 of The Road and Fuel Tolls (draft) Regulations, 2013, that sets out in detail eligible expenditure for the Road Fund to be:

- (a) roads maintenance and related administrative costs, that is to say:-
 - (i) routine maintenance;
 - (ii) periodic maintenance;
 - (iii) spot improvement;

- (iv) bridge preventive maintenance;
 - (v) bridge major repairs; and
 - (vi) emergency maintenance;
- (b) development and related administrative costs that is to say:-
- (i) upgrading;
 - (ii) rehabilitation;
 - (iii) reconstruction;
 - (iv) new construction; and
 - (v) feasibility studies; and
- (c) roads related administrative costs that is to say:-
- (i) compensation;
 - (ii) supervision;
 - (iii) weighbridge maintenance, operations and improvements;
 - (iv) administration;
 - (v) capacity building;
 - (vi) research and development;
 - (vii) road safety;
 - (viii) road and bridge management systems;
 - (ix) road reserve management; or
 - (x) any other activities which may be proposed by the implementing agency and determined by the Board.

9 KEY PERFORMANCE INDICATORS

The establishing statute, related Regulations and Performance Agreements signed between implementing agencies and the Board contain a number of key indicators of performance which need to be monitored regularly. It should be noted that they are subject to change and it is therefore important to ensure use of KPIs relevant for the period under review. These KPIs may change from time-to-time; indicators in use at the time of this manual are summarised below:

9.1. KPIs derived from Performance Agreements

Performance Agreements stipulate the following obligations of implementing agencies:

Obligation
Agency to ensure RFB funds are spent as per budget and operational plan and performance targets in the Performance Agreement.
All savings accruing after award of contracts must be reported to the RFB; and the agency is required to seek approval of the Board before such savings are spent.
Each agency is required to submit quarterly reports according a timetable agreed with the Board. Failure to submit quarterly reports to the Board as per the Performance Agreement could lead to suspension of disbursement of funds to an agency.
Rolled-over funds must be utilized in the following year to complete projects for which they were budgeted in the previous year. Specific Board approval for spending rolled-over funds must be sought and obtained from RFB within one month of the start of the new financial year.
Accounting officers are required to publicise funds received every six months in order to promote transparency.
Rolled-over funds shall not exceed 25% of annual funds released.
Each agency is required to prepare a separate final account of the Road Fund and submit it to the National Audit Office at the end of each financial year.
Financial statements are required to be submitted to the Board within eight weeks of the end of the financial year and should include details of fixed assets in the road sector.
A number of cross-cutting policy issues are emphasised. They are: <ul style="list-style-type: none"> ▪ At least 10% of all employees in each contract shall be women ▪ 100% of unskilled labourers required for maintenance works shall be recruited from villages surrounding the project for the purpose of availing them with employment opportunities.

Obligation

- At least 20% of contracts in regions/districts where Labour Based contractors have been trained and registered shall be awarded to Labour Based Contractors.
- All borrow pits shall be properly reinstated
- At least 98% of all works shall be outsourced.
- All contract sign boards shall bear “awareness message” against HIV/AIDS and at least one awareness meeting shall be held for each contract extending for more than three months and minutes of such meeting shall be kept in contract files.
- promote the use of local resources like stone pavements, stone arch bridges etc. where appropriate.

It is emphasised that quarterly and annual reports shall indicate how all these Specific Policy Issues (SPIs) have been addressed, quantifying achievements where possible and identifying the constraints.

Performance on all the above need to be monitored for compliance and timely appropriate action where challenges arise or likely to arise.

9.2. KPIs derived from The Road and Fuels Toll Act (Cap 220)

The Road and Fuels Toll Act (the establishing Act) sets out some financial parameters that require monitoring.

Section 4(3) of the Act states:

At least ninety percent of the money deposited in the Fund shall be used for maintenance and emergency repair of classified roads and related administrative costs in Mainland Tanzania in accordance with approved operational plans of an agency.

Section 4(4) states:

Not more than ten percent of the money deposited in the Fund shall be used for roads development and related administrative costs in Mainland Tanzania in accordance with the plans and budgets approved by Parliament.

Section 4(5) states:

The money deposited in the Fund shall not be used for any other purposes than those provided for in subsections (3) and (4).

The above means the Board is required to monitor that beneficiary agencies comply with these legal stipulations.

9.3. KPIs derived from The Draft Road and Fuel Tolls Regulations

The Draft Road and Fuel Tolls Regulations (of 2013) include financial parameters/ requirements that call for monitoring. For example:

Requirement	Regulation
Every implementing agency shall keep and maintain separate books of accounts in relation to road fund activities.	17(1)
The books of account in sub regulation 17(1) shall be- (a) cash receipt and payment books; (b) journal books; (c) ledger accounts; (d) asset register book;	17(2)
The Board shall suspend disbursement of the funds to an implementing agency which contravenes the provisions of this regulation.	17(4)
Any member of public may lodge a complaint of allegation of misuse of funds with the Board against any implementing agency.	21(1)
The Board shall suspend disbursement of funds to an implementing agency where there is- (a) misappropriation of funds by an officer of the implementing agency and that implementing agency fails to report the incident to the relevant authority; (b) re-allocation of funds without approval by the Board; (c) a disclaimer or an adverse opinion by the Controller and Auditor General; (d) failure to utilise or commit a percentage of the disbursed funds, as may be stated in the performance agreement, by the implementing agent;	23

All the above are examples of areas that call for performance indicators and monitoring by the Board.

C: MONITORING OF THE FUND REVENUE AND EXPENDITURE

10. COLLECTION AND UTILISATION OF RFB FUNDS

10.1. General assumptions

The RFB derives authority to monitor collection and utilisation of roads fund from Section 5(4) of the Principal Act which sets out the functions of the Board. Amongst these functions are the following:

- (a) to apply the money deposited into the Fund for the purposes approved by the Parliament;
- (b) to ensure full collection and transfer of collected roads and fuel tolls to the Fund's account;
- (c) to disburse funds from the Fund to TANROADS, local authorities and other agencies;
- (d) to ensure that the operations of TANROADS, local authorities, other road agencies and the Fund are technically and financially sound;
- (e) to monitor the use of the funds disbursed to TANROADS, local authorities or other agencies for the purpose of the objects of the Fund.

In addition, Regulation 25 of The Road and Fuel Tolls Regulations, 2013 sets out in detail the types of expenditure that can be financed out of Roads Fund money.

In discharging the above functions, the RFB will rely on some/ all of the following:

- appropriate internal controls practiced by beneficiary implementing agencies to ensure good management of funds and properties whose source is the Road Fund,
- the right to access documents and inspect physical existence of property related to Roads Fund as specified in Regulations 17(3), Regulation 19, Regulation 20 and Regulation 21 of The Road and Fuel Tolls Regulations, 2013,
- Staff with appropriately knowledge and skills to conduct financial monitoring and
- use Standard Monitoring programs covered by Manuals and other guidelines/ pronouncements to be issued from time to time.

10.2. M & E Approach to monitoring visit

In normal monitoring visit the following approach will be followed when conducting Monitoring exercise:

10.2.1. Planning phase

Since there will be standard scope and Monitoring program in normal monitoring visit, the planning phase will involve:

- a) Planning time budget for the visit
- b) Arranging documents and tools which will be required in conducting Monitoring e.g. working papers, previous monitoring reports, references from RFB office.
- c) Notification to Road Agency to be visited (in the form of letter and confirmation through telephone)

Appendix 4 contains a template letter of notification

10.2.2. Conducting phase.

Conducting phase is the executing area of the monitoring visit. After holding the opening conference with management of Road Agency the following activities will be performed under this phase:

- (a) Prepare working papers which detail the necessary work accomplished to satisfy each step of the program;
- (b) Prepare summary of findings
- (c) Hold 'Wrap- up meeting' (exit conference) and obtain management responses to preliminary findings;
- (d) Prepare Monitoring report. This report will be in standard format.

10.2.3. Reporting phase.

This phase involves three steps:

10.3.3.1 Transmission of report to respective Road Agency

After completion of conducting phase, Monitoring reports will forwarded to respective Road Agency who will forward back response for presentation to the Board.

10.3.3.2 Submission of summary of findings to the board.

All major findings observed from a particular Monitoring visit of different Road Agencies will be presented to the Board for further consideration in a standard format.

10.3.3.3 Follow-up monitoring reports

Follow up of monitoring reports will be done through implementation of Board directives on respective report. Status of implementation of the directives and Timeframe for action plan will be reported back to the Board.

10.3. Standard monitoring program for key activities

In carrying out a normal monitoring exercise, Roads Fund Board staff (or agents) are expected to perform the task by following standard program / procedures which are prepared based on the major risk areas; most of which are detailed below. However, risk areas may change with time and also from findings of previous M&E findings. Templates in the Appendices would form the basis of audit plans in many cases. Set out below are some of the suggested procedures.

10.3.1. Receipt by RFB of revenues collected by third parties

Objective	Procedures
<p>Ensure correctness and timeliness of funds collected by third parties.</p> <p>To ensure that all funds receivable by RFB have been received timely and deposited in the appropriate bank account(s) of the Board.</p>	<p>(a) <u>Fuel Levy</u></p> <p>Check completeness of data on importation of petroleum products used by TRA against that from other sources, e.g. TPA, PIC and EWURA and confirm accuracy of tax (levy) base. Establish collectible amount by using quantities imported (litres) and approved levy per litre- see Appendices 13 and 14 for suitable reconciliation templates.</p> <p>Determine from TRA statistics of transit fuel converted to domestic consumption and establish that the levy was collected TRA and properly accounted for.</p> <p>Fuel importation data sources: TPA- Bill of Lading (with manifest indicating quantity of each type of fuel), TPA Surveyor's report; TRA- Surveyor's report; Importation custom's entry, including cargo invoice, Bill of Lading (for transported cargo), import permits- from PIC, TBS and registration from EWURA. PIC- Surveyors' reports and fuel importation reports prepared for stakeholders, e.g. EWURA.</p> <p>Appendices 27 to 32 are designed to assist reconciliation of fuel imports from key agencies of TRA, EWURA, PIC and TPA. Discrepancies in data from these sources should be investigated and appropriate action taken immediately.</p> <p>(b) <u>Transit charges</u> Appendix 15 contains a suitable template for reconciliation.</p> <p>(c) <u>Overloading charges (collected by TANROADS, at weighbridges)</u></p>

Objective	Procedures
	<p>Check and verify accuracy of TANROADS Monthly Overload Charges and Parking Charges Reports. Revenue from overcharging should be reconciled for each weighbridge.</p> <p>Ensure that receipt numbers for each weighbridge are in sequence and there is no break between the end of one month and the beginning of the next. There must be valid reason for any missing receipt number.</p> <p>Use templates in Appendices 16 and 17 to collate revenue data and compare with bank deposit details and Appendices 33 and 34 for detailed station-wide analysis.</p> <p style="text-align: center;">(d) <u>Parking charges (collected by TANROADS, at weighbridges)</u></p> <p>Overloaded vehicles are allowed to park in TANROADS yards at weighbridges free of charge for a maximum of three (3) days while raising funds for charges/ arranging for reducing excess load to conform to regulations. Parking charges are payable after the grace period. A comparison of dates on TZN 808 Form and date of payment should reveal if parking charges were due and were paid. Templates in Appendices 20 and 21 should be used to monitor these charges.</p> <p style="text-align: center;">(e) <u>Abnormal load charges</u></p> <p>Permits issued by Ministry of Works headquarters and related charges should be monitored separately from those issued by TANROADS Regional Managers.</p> <p>In both cases though, an-unbroken sequence of receipts issued forms an important control feature.</p> <p>See Appendices 18 and 19 for templates to be used in tracking.</p>

10.3.2. Receipt of funds by implementing agencies

Objective	Procedures
<p>Ensure correctness of funds received from RFB</p> <p>To ensure that all funds disbursed by RFB have been</p>	<ul style="list-style-type: none"> verify that cashbook details of funds received by the implementing agency match with those from RFB, in amounts disbursed and timing. Each beneficiary agency must maintain a bank account dedicated to RFB transactions (receipts and expenditure)

Objective	Procedures
received timely and deposited in the appropriate bank account.	<ul style="list-style-type: none"> • check these details against relevant bank statements; • verify if implementing agency issued official receipts to RFB to acknowledge funds received. • compare disbursed amounts from RFB against receipts by implementing agency. Note any discrepancies in amounts and timing and ask for explanation for discrepancies.

10.3.3. Payments.

Objective	Procedures
<p>Ensure that all payments are incurred for the purpose of Roads Fund activities according to performance agreement and comply with Road and Fuel Tolls Act, Regulations and Performance Agreement.</p> <p>Aim is to determine if there is transfer, ineligible expenditure, or misuse of funds.</p>	<ul style="list-style-type: none"> • vouch all payments from Roads Fund account. • verify presentation of payments in financial statements. • compare between budget allocations against actual payment. • check prudence in making payment (e.g. deduction of liquidated damages and/ or with-holding taxes) • check payments against bank statements and note all payments that are ineligible.

10.3.4. Bank reconciliation

Objective	Procedures
To ensure that all transactions the designated bank account are valid, authorization and are recorded in the books of Road Agency.	<ul style="list-style-type: none"> • verify entries of cash book against Bank statements; • examine monthly Bank reconciliation statements; • establish if bank reconciliations are performed timely, regularly, checked and approved by appropriate levels of authority; • establish steps taken by the implementing agency when discrepancies are revealed by bank reconciliation.

10.3.5. Roll over and fund absorption

Objective	Procedures
To ensure that roll over funds are properly accounted for and absorption of released fund is as per Performance Agreement.	<ul style="list-style-type: none"> • establish the correct balance of roll over funds by reconciling opening balance (carry over from previous period), cash received, balance at end of financial year and analysing in aged format; and map these to legally enforceable commitments, e.g. signed contracts;

Objective	Procedures
	<ul style="list-style-type: none"> • establish the percentage of commitment from roll over fund; • determine the absorption percentage on funds received; • determine the percentage of commitment on funds received; See Appendix 23 for tracking template.

10.3.6. Supervision cost.

Objective	Procedures
To ensure that supervision costs do not exceed the maximum percentage limit set out in law, Regulations and is in line with Performance Agreement.	<ul style="list-style-type: none"> • vouch supervision expenses; • compare cost incurred with the budget limit set; • check if there is allocation of supervision costs to road activities not funded by RF, and appropriateness of such allocation;

10.3.7. Roads Fund assets.

Objective	Procedures
To ensure Roads Fund assets are properly managed and usage of the assets is according to Road and fuel tolls regulations.	<ul style="list-style-type: none"> • verify physical existence of Roads Fund assets; • study usage of assets including Examination of Supervision vehicle log book.

10.4. Interagencies co-operation

Section 13(1) of the Act requires the Minister, on the advice of the Commissioner, to appoint such public officers, designated as road and fuel toll inspectors for ensuring due compliance with the provisions of this Act.

Under Section 13(2) these inspectors have powers to enter and inspect any premises and/ or vehicle (at any reasonable time), access documents and records to ensure compliance with provisions of the Act. The Act does not empower the Board to access revenue documents in the hands of collectors like TRA, TANROADS.

In some cases, monitoring may call for engagement of institutions like police e.g. monitoring traffic/ cargo movement in the vicinity of weighbridges or escorting/ surveillance of transit fuel. Even in cases like EWURA, PIC, TPA, etc. access to necessary information may not be readily available. Government intervention is necessary. Accordingly, steps should be taken

to put in place enforceable mechanisms enable the Board to access to relevant information that is under the control of other government agencies.

The Board has already taken initiatives in this respect to enter into Memorandum of Understanding with TANROADS and MoW as summarised below.

10.4.1. Memoranda of Understanding with the Board

To facilitate collection, remittance and accountability for funds collected by agencies other than TRA, the Board has entered into a Memoranda of Understanding with both the Ministry of Works and TANROADS that set out agreed mechanism for collection, accounting, reporting and remittance to the Board of abnormal permit and surcharge fees collected by each of the two collecting agencies. For monitoring purpose, provisions of these memoranda must be cross-checked with the procedures in practice to establish compliance to the agreement.

Key agreements in the MoUs include:

(a) For collection agencies:

The collecting agencies committed themselves to perform the following responsibilities under the MoUs:

- i. charge and collect fees in accordance with applicable laws;
- ii. transfer collected fees to the RFB on a monthly basis, and ensure that no collections remain unremitted to the Fund for more than one month;
- iii. prepare and submit monthly collection reports in agreed formats (see Appendices 32 and 33), such reports to be submitted within two weeks of the end of the relevant month;
- iv. carry out a reconciliation of charges, collections and remittances on a regular (monthly) basis;
- v. allow RFB to conduct monitoring activities;
- vi. ensure physical verification of load is carried out by the nearest Road Authority (as defined by The Road Traffic (Maximum Weight of Vehicles) Regulations, 2001) (GN 30 of 2001 made under the Road Traffic Act, 2001 of 1973 (CAP 168 RE 2002) and records availed before issuance of permits.

(b) For the Board:

The Board has committed itself to perform the following responsibilities under the MoUs:

- i. Acknowledge funds transfer from the collecting agency within five working days of receipt;
- ii. Reconcile collections against permits issued on a monthly basis;
- iii. Advise the collecting agency on ways to improve collection and remittance systems where necessary;
- iv. Facilitate funding for the establishment, maintenance and operation of abnormal load permit systems;
- v. Facilitate funding for capacity building of weighbridge and road safety

10.4.2. Petroleum Importation Coordinator

The Petroleum Importation Coordinator Limited (PICL) was established by the Petroleum (Bulk Procurement) Regulations of 2011 (GN No. 164 of 2011) which have since been replaced by the Petroleum (Bulk Procurement) Regulations, 2013 (G.N. No. 59 of 2013). PICL is owned by Oil Marketing Companies (OMCs) operating in the country; it has the responsibility to administer the importation and supply of petroleum products in the country. PICL is regulated by EWURA.

Some of the functions of PICL are:

- reporting to the Authority (i.e.) EWURA) on its activities on a monthly basis or as may be required by the Authority ;
- forecasting supply and demand of petroleum and petroleum products in consultation with the Oil Marketing Companies;
- coordinating diligent receipt by OMCs of petroleum and petroleum products from the delivery vessels;
- maintaining records of the shipment and performance;
- coordinating invoicing and collection of payments for the respective shares of petroleum products imported by the OMCs; and
- appointing, jointly with a supplier, an independent inspector at the load-port and discharge-port to ensure delivery of acceptable quantity and quality of petroleum products.

The above functions and access to data controlled by PICL indicate that useful information on fuel importation can be secured from PICL and used to corroborate data from other sources, e.g. TRA.

10.5. Monitoring/ audit techniques

During the monitoring process, the M&E team in addition to applying common internal control questionnaires and checklists may employ one or more audit techniques. Such techniques include, but are not limited to:

10.5.1. Observation and Inquiry

Observe or inquire the operation of any function, activity, related to Road Fund.

10.5.2. Analysis and Review

It can be done through careful analysis and critical review of both financial and operating data.

10.5.3. Physical inspection and verification

RFB staff shall have the authority to inspect physical assets, documents, and other evidence supporting relevant data of the Road agency under review.

10.5.4. Vouching

This is the verification of entries by comparing them to the original documents on which they are based. This technique helps ensure the accuracy, genuineness, validity, or truth of the entries under review.

10.6. Working papers

The term “working papers” includes all documents and papers collected or prepared during conducting Monitoring exercise. Working papers provide the basis and support for the conclusions reached by the Staff who conducted monitoring exercise. All relevant working papers prepared during the exercise will be preserved and included in the working paper files either in electronic or manual form.

10.6.1. Compilation of working papers

Documents/ data collected during monitoring and evaluation visits constitute working papers, based on which (and professional evaluation) the team will draw conclusion and make recommendations to the management- RFB and/ or implementing agency- and the Board of RFB. The team must ensure findings and conclusions are adequately supported by documentary evidence. Where copies of critical documents are made, the team should decide whether to have these authenticated by the implementing agency management as true copies of original. In some instances cases the team may decide to use a commissioner for oaths for the purpose. Judgement should be made in the field and, where necessary, reference should be made to the Manager, Roads Fund Board for guidance. Many of the templates in the Appendices will be used and will constitute part of the working file.

The working file should be well indexed, cross-referenced properly to enable an independent reviewer to follow through with minimal assistance from team members.

10.6.2. Storage and destruction of working papers

Working papers are valuable/ sensitive records that must be kept safely and access to them controlled according to RFB laid down procedures. Ordinarily, these records/ documents should be kept for five (5) years. However, the Board can stipulate other intervals. The Board will also lay down procedures for destroying documents that are no longer required. It may also consider microfiche to minimise storage/handling costs.

10.6.3. Records /documents maintained by an implementing agency

Accounting records and documents related to Roads Fund which are maintained and kept by each Road Agency include:

- (a) a dedicated bank account in the name of Road Fund, for RFB funds transactions only,
- (b) a cash book for the bank account in (a) above (in electronic or manual format),
- (c) cash receipt books for bank transactions referred to in (a) above,
- (d) check books for the bank account stated in (a) above,
- (e) bank account statements for the account stated in (a) above,
- (f) payment vouchers and related supporting documents,
- (g) set of Roads Fund financial statements,
- (h) guidelines on utilization of Roads Fund,
- (i) copy of operational plan (part of Performance Agreement),
- (j) contract/project documents,
- (k) procurement process files,
- (l) asset movement record,
- (m) policy documents relating to key cross-cutting issues like HIV/AIDS, gender sensitive employment, protection of the environment and promotion of best practice,
- (n) use and promotion of relevant technologies, etc.

10.7. Questionnaires and checklists

This part contains samples questionnaire and checklist of some generic risk areas applicable across all Road Agencies.

Questionnaires and checklists are the key questions which will facilitate RFB staff who conduct Monitoring to attain useful data and information during Monitoring visit. The responses retrieved from those questions will provide an overview of the general financial performance of Road agency and highlighting areas for improvement.

Internal control questionnaires and checklists should be prepared on the basis evaluated risk areas in an implementing agency. These may include:

- (a) Cash collection by collecting agents and transfer to RFB
- (b) Treasury management of RFB funds by implementing agency
- (c) Expenditure in line with approved budget

- (d) Management of “roll over” funds
- (e) Controls over supervision cost
- (f) Management of RFB financed assets.

The following are samples of questionnaires and checklists that may form the basis of evaluation of some key areas.

10.7.1. Cash receipt

Questionnaire

Control	Yes	No
All cash received is acknowledged and receipted;		
All cash received is deposited in a dedicated Roads Fund bank A/c;		
All cash received is recorded in cash receipt book;		
Has all cash due been received and accounted for?		

Checklist

S/n	Check	Comment/Reference
1	Proper maintenance of updated cash receipt book (electronically or manually);	
2	Acknowledgment of received fund through serially numbered receipts;	
3	All fund received deposited in approved Roads Fund Bank accounts;	
4	Are there any unaccounted for serial numbers in the receipt book?	

10.7.2. Cash payments

Questionnaire

Control	Yes	No
All payments authorized by proper personnel?		
All payments incurred according to Performance Agreement and respective approved budget?		
All payments recorded in cash payment book?		
All paid vouchers properly cancelled by “PAID” stamp?		
All payments supported by relevant payment documents?		
All payments incurred according to Road and Fuel Tolls Act, Regulations & other guidelines?		

Checklist

S/n	Check	Comment/Reference
1	Proper maintenance of updated cash payment book (electronically or manually)	
2	All payment supported by serially numbered authorized vouchers and relevant documents	
3	All payments are reflected in financial statements	
4	Road and Fuel Tolls Regulations are complied with	
5	Reconciliation made with each source of revenue	
6	All reconciliations signed off by the authorised accountant	

10.7.3. Bank reconciliation

Questionnaire

Control	Yes	No
Bank reconciliation is done monthly		
Bank reconciliation is checked and approved by appropriate personnel		

Checklist

S/n	Check	Comment/Reference
1	Bank reconciliation done monthly ,checked and approved by appropriate personnel	
2	Bank reconciliation statement is supported with relevant documents and schedules	
3	Action are taken on unreconciled items	

10.7.4. Roll over and fund absorption

Questionnaire

Control	Yes	No
Roll over fund is accounted separately		
Aged analysis of roll-over funds available?		
Absorption%age of receipted fund according to performance agreement		

Checklist

S/n	Check	Comment/Reference
1	Status of roll over fund from previous financial year	
2	Level of commitment on roll-over fund	
3	Cash balance at time of visit	
4	Absorption percentage of fund received	
5	Percentage of committed fund	

10.7.5. Supervision costs

Questionnaire

Control	Yes	No
Supervision cost incurred in accordance with Performance agreement		
All supervision cost incurred related to road maintenance works		
All supervision cost are properly authorized		
Are supervision costs properly allocated to supervised works?		

Checklist

S/n	Check	Comment/Reference
1	Supervision cost incurred within the budget and performance agreement	
2	Supervision cost percentage to road maintenance works cost	
3	Classification of costs as “supervision” complies with Regulations	

10.7.6. Verification of roads fund assets

Questionnaire

Control	Yes	No
Usage of RF properties authorized by appropriate personnel		
Record of movement of RF properties are properly recorded		
Usage of RF properties for road maintenance activities only and according to Road and Fuel Toll regulations		

Checklist

S/n	Check	Comment/Reference
1	Physical existence of RF assets (supervision vehicles, testing equipment etc.)	
2	Supervision vehicle Log book properly maintained, checked and signed off	
3	Assets used for road maintenance activities only.	

Appendix 1: Road and Fuel Tolls Act

THE UNITED REPUBLIC OF TANZANIA

THE ROAD AND FUELS TOLLS ACT

CHAPTER 220

REVISED EDITION 2006

This edition of the Road and Fuels Tolls Act, Cap. 220 incorporates all amendments up to 30th November, 2006 and is printed under the authority of Section 4 of the Laws Revision Act, Cap. 4.

Dar es Salaam
J. P. Mwanyika
-----, 2006
Attorney General

CHAPTER 220**THE ROAD AND FUEL TOLLS ACT****[PRINCIPAL LEGISLATION]
ARRANGEMENT OF SECTIONS***Section Title***PART I PRELIMINARY PROVISIONS**

1. Short title and application.
2. [Omitted.]
3. Interpretation.

**PART II
THE ROADS FUND**

4. Establishment of the Roads Fund.

**PART III
THE BOARD AND THE ROADS FUND MANAGER****(a) The Board**

5. Establishment of the Board.

(b) The Roads Fund Manager and Roads Fund Accountant

6. Appointment of the Roads Fund Manager and Roads Fund Accountant.

PART IV IMPOSITION OF ROAD AND FUEL TOLLS

7. Imposition of tolls.
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PART V ADMINISTRATION AND COLLECTION

9. Scheduled toll stations.
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11. Toll collectors.
12. Issue of receipt.
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14. Offences and penalties.
15. Powers to compound offence and seizure.
16. Regulations.

SCHEDULES

CHAPTER 220**THE ROAD AND FUEL TOLLS ACT**

An Act to impose and provide for the collection of tolls on the vehicular use of public roads, and for the matters related to road and fuel tolls.

PART I**PRELIMINARY PROVISIONS**

Short title and application

1.-(1) This Act may be cited as the Road and Fuel Tolls Act.

(2) This Act shall apply to all public roads in Tanzania.

3. In this Act, unless the context otherwise requires:—

"Board" means the Board established by section 5;

"Chief Executive" means the Chief Executive Officer of the TANROADS;

"classified roads" means any public road including trunk roads, regional roads, urban roads and feeder roads;

"Commissioner" means the Permanent Secretary to the Treasury, and includes any public officer to whom the Commissioner may, by writing under his hand, delegate all or any of his functions under this Act;

"development" means the upgrading of a road to a new standard, including a new road or bridge construction, widening or rehabilitation of a road that has been left in poor condition for a long time;

"emergency repair" means works required to open roads after a natural disaster;

"fuel" means petrol, whether super or regular, and diesel for use in the propulsion of a vehicle;

"Fund" means the Roads Fund established by section 4;

"local authority" means a district, town, municipality or city authority;

"Minister" means the Minister responsible for finance;

"road" means a primary, secondary or tertiary road, commonly used by the public or to which the public has access or route and includes—

(a) any bridge, causeway, culvert, dam, ditch, drain, fence, embankment, ferry, ford, pontoon or other work in line of such road;

(b) the land of which the road or route consists or over which the road reserve in question extends;

(c) anything on that land forming part of, or connected with or belonging to the road or route; and

(d) land acquired for the construction of a connection between one road or route and another road or route;

"road agency" means any road agency other than TANROADS;

"road and fuel toll" means the toll imposed by section 4 and payable under this Act;

"road maintenance" means all works to preserve riding quality, road shape, drain, culverts, structures and bridges, spot improvement of bad spots to maintain accessibility; resealing, reshaping and re-gravelling;

"roads Minister" means the Minister responsible for roads;

"scheduled toll station" means any place, premises or other area appointed or designated under section 6 as a station, a point or points at or within which road and fuel tolls payable under this Act shall be paid or collected;

"TANROADS" means the Tanzania National Roads Agency to be established under the Executive Agencies Act;

"toll collector" means a collector of road and fuel toll;

"vehicle" includes every description of conveyance for the transport of human beings and goods.

PART II THE ROADS FUND

Establishment of the Roads Fund

4.-(1) There is hereby established a Fund to be known as the Roads Fund into which shall be paid all monies collected as roads and fuel tolls imposed on diesel and petrol, transit fees, heavy vehicle licences, vehicle overloading fees, or from any other source at the rate or rates to be determined by Parliament from time to time.

(2) All monies collected as roads and fuel tolls shall be deposited in the account of the Fund.

(3) At least ninety percent of the money deposited in the Fund shall be used for maintenance and emergency repair of classified roads and related administrative costs in Mainland Tanzania in accordance with approved operational plans made: –

- (a) initially by the Ministry responsible for roads until such time as the TANROADS is established in respect of trunk and regional roads; and
- (b) by the responsible local authorities in respect of district and urban roads, in accordance with the budgets approved by Parliament.

(4) Not more than ten percent of the money deposited in Fund shall be used for roads development and related administrative costs in Mainland Tanzania in accordance with the plans and budgets approved by Parliament.

(5) The money deposited in the Fund shall not be used for any other purposes than those provided for in subsections (3) and (4).

(6) The money deposited in the Fund shall be audited by the Controller and Auditor General or any other qualified auditor appointed by the Board after the approval of the Controller and Auditor General.

PART III THE BOARD AND THE ROADS FUND MANAGER

(a) The Board

Establishment of the Board

5.-(1) There is hereby established a Board to be known as the Roads Fund Board which shall consist of the following members:

- (a) a Chairman who shall be appointed by the President from amongst persons outside the public service;
- (b) the Permanent Secretary in the Ministry responsible for roads;
- (c) the Permanent Secretary in the Ministry responsible for financing;
- (d) the Permanent Secretary in the Ministry responsible for Local Government;

(e) a Senior Public Servant not below the rank of Director appointed by the roads Minister;
(f) four road user representatives appointed by the roads Minister from among the following sectors, institution or associations:

- (i) the road transport industry;
- (ii) the tourism industry;
- (iii) the Tanzania Chamber of Commerce, Industries and Agriculture;

(iv) the Confederation of Tanzania Industries;
(v) the National Co-operatives Organisation; or
(vi) any other organisation of road users with no potential conflict of interest.

(2) Subject to paragraph (f) of subsection (1), the roads Minister shall call for nominations from the sectors, institutions or associations and on receiving the nominations, he shall publish a list of nominated members in one English and one Kiswahili local newspaper for persons wishing to object or comment on the nominations, to make such objections or comments to the roads Minister.

(3) Taking into account the objections and comments in accordance with subsection (2), the roads Minister shall, by notice published in the Gazette, make the appointments.

(4) The functions of the Board with respect to the Fund shall be: –

- (a) to advise the roads Minister on new sources of roads and fuel tolls, adjustment of rates of existing roads and fuel tolls and on regulations for collection of road and fuel tolls for the purpose of ensuring adequate and stable flow of funds to road operations;
- (b) to apply the money deposited into the Fund for the purposes approved by the Parliament;
- (c) to set out procedures for agents with respect to the collection of roads and fuel tolls for the purpose of the Fund;
- (d) to ensure full collection and transfer of collected roads and fuel tolls to the Fund's account;
- (e) to develop and review periodically the formula for allocation and disbursement from the Fund to TANROADS, local authorities and other agencies and advise the roads Minister accordingly;
- (f) to recommend to the roads Minister an allocation of funds for TANROADS, local authorities and other road agencies to undertake road management at a level that is suitable and affordable;
- (g) to disburse funds from the Fund to TANROADS, local authorities and other agencies;
- (h) to ensure that the operations of TANROADS, local authorities, other road agencies and the Fund are technically and financially sound;
- (i) to monitor the use of the funds disbursed to TANROADS, local authorities or other agencies for the purpose of the objects of the Fund;

- (j) to appoint the Roads Fund Manager and the Roads Fund Accountant;
- (k) to appoint, subject to approval by the Controller and Auditor General, an auditor or auditors to carry out the audit of the Fund;
- (l) to make any other recommendations to the roads Minister as it considers necessary to enable the Board to achieve its objectives.
- (5) In discharging its functions, the Board shall enter into a performance agreement with the Chief Executive of TANROADS or other agency to which the Board disburses funds from the Fund.
- (6) The Board shall, within three months, after the end of each financial year, submit to the Minister an annual report based upon its own activities, the activities of TANROADS, local authorities and other agencies together with the copies of their audited statements of accounts and copies of the reports made on them by the auditors.
- (7) The Minister shall cause a copy of the annual report submitted to him to be laid before the National Assembly within two months of the receipt of the report.
- (8) All costs with regard to the Board shall be defrayed from the Fund.
- (9) The provisions of the Fourth Schedule to this Act shall have effect in respect of the tenure of office of members, meetings of the Board and other matters in relations to Board.

(b) The Roads Fund Manager and Roads Fund Accountant

Appointment of the Roads Fund Manager and Fund Accountant

6.-(1) The Board shall, upon the terms and conditions of service to be determined by it and within three months of the coming into operation of this Act appoint not more than two Executive officers, the Roads Fund Manager and the Roads Fund Accountant to manage the day to day activities of the Roads Fund

(2) The Roads Fund Manager shall be the Secretary to the Board.

(3) For the purpose of subsection (1), the Board shall invite applications for the post by publishing an advertisement in at least two newspapers circulated countrywide.

(4) A person shall not be appointed to the office of Roads Fund Manager or Roads Fund Accountant unless:

- (a) he is a registered member of a relevant professional body;
- (b) he has at least five years' appropriate experience; and
- (c) he is a citizen of Tanzania, unless expressly exempted from this requirement by the roads Minister.

(5) The Roads Fund Manager shall hold office for a period of five years, where after the post shall be re-advertised in the manner specified in subsection (3).

(6) A serving Roads Fund Manager shall be eligible for reappointment after expiry of the period of his appointment.

PART IV IMPOSITION OF ROAD AND FUEL TOLLS

Imposition of tolls Acts

7.-(1) There is hereby imposed a toll to be known as a road and fuel toll payable under this Act.

(2) the road and fuel toll shall be paid by (a) any person upon the purchase of fuel.

(b) the owner or driver of a vehicle bearing foreign registration upon passing a customs border post.

(c) the owner or driver of a vehicle carrying fuel in bulk upon passing a custom border post for use in Tanzania.

(3) Paragraph (b) of subsection (2) shall not apply to vehicles:

(a) paying transit charges payable under the Foreign Vehicles Transit Charges Act, 1995; or

(b) bearing East African Community Partner States Registration.

(4) Notwithstanding the generality of subsection (2), payment of the road and fuel toll in respect of vehicles bearing foreign registration shall be made in foreign convertible currency, on such rate as the Minister shall, by order published in the *Gazette* determine.

(5) Where the Minister determines pursuant to subsection (2) that in relation to any scheduled toll station other than a fuel filling station the road and fuel toll shall be paid upon a vehicle passing through a point along a public road or a public ferry within the scheduled toll station, the toll shall be levied and paid in accordance with the rates prescribed in the First Schedule to this Act, and shall be paid each time a vehicle passes through the point within the scheduled toll station.

(6) The road and fuel toll payable on purchase of fuel shall be levied and paid in accordance with the rates prescribed in the Second Schedule to this Act.

(7) The Minister may, by order published in the *Gazette*, amend, vary, add to, replace or otherwise alter the First or the Second Schedule to this Act.

8. The Minister may, by order published in the *Gazette*, exempt any person, body of persons or any vehicle or category of vehicles, from the application in relation to them of any of the provisions of this Act or the payment of any road and fuel toll, and such exemption may be general or restricted to any particular scheduled toll stations or periods, and may be on such conditions as the Minister may impose.

PART V

ADMINISTRATION AND COLLECTION

Scheduled toll stations

9.-(1) The place, premises or areas specified in the Third Schedule to this Act are hereby appointed to be scheduled toll stations for the purposes of this Act.

(2) There shall be established at or within each scheduled toll station, point or points at which road and fuel tolls shall be paid and collected.

(3) Where road and fuel tolls are payable upon sale of fuel, every bonded oil instalment shall be a station at which road and fuel tolls shall be paid and collected.

(4) Every vehicle crossing the border carrying fuel in bulk for use in Tanzania shall stop at the paying point and the owner or person in charge of such vehicle shall pay the toll collector at that point the toll in respect of the fuel his vehicle is carrying.

(5) Where road and fuel tolls are payable upon purchase of fuel, every filling station shall be a point at which road and fuel toll shall be paid and collected.

(6) Every paying point in or at a scheduled toll station other than a fuel filling station shall be conspicuously signposted as such in both Kiswahili and English.

(7) Every vehicle approaching and proceeding through a scheduled toll station other than a fuel filling station shall stop at the paying point in the station, and the owner or person in charge of that vehicle shall pay to the toll collector at that point the toll due and payable by him.

(8) Where the paying point is a fuel filling station, every person purchasing fuel at the station shall be charged in respect of the fuel he purchases a sum of money combining the price of the fuel and collectable from him at that paying point.

10.-(1) Any toll money, penalty or other sum payable under this Act shall be a debt due to the Government and may be recovered as a civil debt by a suit at the instance of the Commissioner or any proper officer authorised by the Commissioner in that behalf.

(2) A court of the resident Magistrate shall have jurisdiction to entertain any suit instituted in accordance with subsection (1) notwithstanding that the amount involved exceeds the pecuniary jurisdiction of such magistrate.

11.-(1) The Commissioner shall be the person responsible for the administration and collection of the road and fuel tolls payable under this Act, and the Commissioner may appoint such public officers to be toll collectors and assistant toll collectors who shall collect tolls at toll stations and perform such other functions and duties as may be specified by the Commissioner or otherwise for the purposes of this Act.

(2) Every person or body of persons supplying fuel in bulk to a fuelfilling station shall be a toll collector in relation to that station; and shall collect from the owner or operator in the fuel filling station the road and fuel toll payable in respect of the fuel he supplies to him together with the payment due to him for the supply of the fuel.

(3) Subject to subsections (1) and (2) the collector shall pay over the road and fuel tolls so collected to the Commissioner in such manner as the Minister may prescribe.

(4) The amount of money subsequently realised as road and fuel toll by the owner or operator of a fuel filling station paid upon purchase of fuel by owners or drivers of vehicles shall be retained by such owners or operators of a fuel a filling station as refund to for the money previously paid by him as road and fuel tolls to the toll collector.

(5) The Commissioner may appoint in respect of every scheduled toll station a station manager to be responsible for the management, conduct and supervision of the affairs of the toll station.

12.-(1) Every person collecting a toll under this Act shall forthwith issue a receipt or a ticket in the prescribed form.

(2) The manager of each toll station shall keep or cause to be kept and maintained a register of all vehicles paying tolls at the station, and shall submit or cause to be made out and submitted to the Commissioner such periodic returns of the payment of the tolls in question in the prescribed form.

13.-(1) There shall be appointed such public officers, designated as road and fuel toll inspectors, as the Minister may, upon the advice of the Commissioner determine, as being necessary for ensuring due compliance with the provisions of this Act.

(2) In the performance of his duties under this Act, a road and fuel toll inspector may: –

(a) at any reasonable time, enter upon and inspect any premises or any vehicle to ensure compliance with the provisions of this Act or any regulations made under it; and

(b) have access to all books, records, returns, reports and other documents, relating to any sale of fuel.

14.-(1) Any person who: –

(a) drives a vehicle through a toll station except by the route designated for the passage of that vehicle;

(b) refuses to stop a vehicle at a toll station and to pay the toll;

(c) fraudulently or forcibly drives a vehicle through a toll station or without paying the toll;

(d) having collected any toll, fails or refuses to pay the toll to the Commissioner or to any other authorised person;

(e) sells or offers for sale, in an area in which roads and fuel tolls are paid upon purchase of fuel, any fuel in respect of which it is not required that any road and fuel toll be paid upon its purchase;

(f) sells or offers for sale, in any area of Tanzania, any fuel upon the purchase of which road and fuel tolls are to be paid, without the road and fuel toll payable in respect of it having been previously paid, commits an offence and is liable, upon conviction, to a fine not exceeding five thousand shillings or to imprisonment for a term not exceeding six months, or to both such fine and imprisonment.

(2) In addition to the penalty imposed under subsection (1), the court shall order the offender where the offence is one of failing or refusing to pay the toll, to pay the prescribed toll or to pay the Commissioner the toll collected.

15.-(1) The Commissioner may where he is satisfied that any person has committed an offence under this Act, or under any regulations made hereunder compound such offence by accepting from such person sum of money and if he deems it fit by ordering the seizure of any vehicle in respect of which an offence has been committed:

Provided that –

(a) such sum of money shall not be less than two hundred shillings and not more than three thousand shillings;

(b) the power conferred by this section shall be exercised only where the person admits in writing to the offence being dealt with under this section;

(c) the person exercising the power conferred by this section shall give the person from whom he receives such sum of money, a receipt therefore.

(2) Where an offence under this Act or under any regulations made hereunder is compounded in accordance with the provisions of subsection (1) and proceedings are brought against the offender for the same offence, it shall be a defence if such offender proves to the satisfaction of the court that the offence with which he is charged has been compounded under subsection (1).

(3) Where any person is aggrieved by any order made under subsection (1) and subsection (4) he may, within thirty days of such order being made, appeal to the High Court and the provisions of Part X of the Criminal Procedure Act shall apply mutatis mutandis to every such appeal as if it was an appeal against a sentence passed by a district court in the exercise of its original criminal jurisdiction.

(4) The Commissioner may, where he deems it fit, order that any vehicle in respect of which an offence under this Act or under any regulations made hereunder, has been committed, be seized.

(5) Where any vehicle is seized under subsection (4) the Commissioner shall issue an official receipt evidencing such seizure and bearing in addition to his own signature, the signature of the driver or person in charge of the vehicle and of at least two independent persons who witnessed the seizure.

(6) Where at any stage the Commissioner is satisfied that it is no longer necessary to retain the vehicle seized under subsection (4), he shall forthwith cause it to be restored to its owner and shall in no case detain it longer than is necessary.

16. The Minister may, either of his own accord or upon advice by the Commissioner, make regulations, to be published in the *Gazette*:-

- (a) prescribing matters required or permitted by this Act to be prescribed;
- (b) providing in any other for the better and more effective for carrying out of the purposes and provisions of this Act.

FIRST SCHEDULE

RATE OF TOLL PER VEHICLE OF VEHICLE REGISTRATION

(Section 7(5))

Vehicle Rate Toll

1. Cars, including saloon or estate cars not including combis, land rovers and similar vehicles...
US dollars 3
2. Pickups and passenger carrying vehicles of carrying capacity of not more than 25 passengers
...
US dollars 5
3. Passenger carrying vehicle of carrying capacity of more than 25 passengers.....US dollars 8
4. Heavy duty vehicles or vehicles of carrying capacity of more than 5 tons up to 10 tons...
US dollars 15
5. Heavy duty vehicles of carrying capacity of more than 10 tons and not more than 20 tons or such
vehicles with trailers US dollars 20

SECOND SCHEDULE

TOLLS AT FUEL FILLING STATION

(Section 7(6))

Fuel Rate of Toll

1. Petrol (MSP and MSR) Shillings 100/=per litre
2. Diesel (GO)..... Shillings 100/=per litre

THIRD SCHEDULE

SCHEDULED TOLL STATIONS

(Section 9(1))

1. All fuel filling stations in Tanzania.
2. All bonded oil installations in Tanzania.
3. All customs border posts in Tanzania.

FOURTH SCHEDULE

TENURE OF OFFICE OF MEMBERS OF THE BOARD, CONDITIONS OF SERVICE AND MEETINGS (Section 5(9))

Tenure of office of members

1.-(1) The members of the Board apart from ex officio members, the Roads Fund Manager and the Chief Executive shall hold office for a period of three years and shall be eligible for re-appointment for a further non-renewable term of three years.

(2) For the purpose of subsection (1), the roads Minister shall give due regard to the need to ensure continuity in the membership of the Board and to this end shall differentiate between the periods of office of members of the Board, provided that such periods are disclosed at the time of appointment to the Board and therefore initially one half of the members from the road user representatives shall be appointed on a lesser period than the period specified in this paragraph.

(3) A member of the Board, including the Chairman, Vice-Chairman, the Chief Executive and Roads Fund Manager shall vacate office –

- (a) upon expiry of the term of appointment;
- (b) on being permanently incapacitated by physical or mental illness;
- (c) on his or her estate being sequestrated;
- (d) on being convicted for any criminal offence.

(4) The roads Minister may remove a member of the Board from office upon recommendation of the Board, if such member –

- (a) fails to perform his duties diligently or efficiently;
- (b) is unable to perform his duties because of mental illness or disability; or
- (c) has been absent without the permission of the Chairman for three consecutive meetings of the Board without good reason.

(5) A member of the Board may resign on one month's written notice to the roads Minister.

(6) The roads Minister shall fill vacancies of the Board as soon as possible in accordance with the provision of section 5.

Meetings of the Board

2.-(1) The Board shall meet as and when required, but at least four times each year.

(2) The first meeting of the Board shall be held at a time and place determined by the roads Minister and thereafter meetings will be held at times and places determined by the Board.

- (3) The Chairman, or in his absence the Vice-Chairman, may at anytime in his discretion convene a special meeting of the Board, and shall convene such a meeting within fourteen days of a request signed by not less than seven members of the Board.
- (4) A quorum at the meeting of the Board shall be more than half of the voting members.
- (5) Except where otherwise provided, a decision of the majority of the members of the Board present shall be the decision of the Board.
- (6) The Chairman shall have a casting vote in event of an equality of votes.
- (7) The Board shall determine its own procedure for the conduct of its meeting.
- (8) A member of the Board shall not take part in the discussion of or the making of a decision about matters before the Board in which he or his spouse, blood relations, partner or employer, other than the state, or the partner or employer of his spouse or blood relation has direct or indirect pecuniary interest.

Conditions of service of members of the Board Act

- 3.** A member of the Board shall be appointed on such conditions, including fees and allowances, as the roads Minister may upon the advice of the Board determine.

Appendix 2: Road and Fuel Tolls Regulations (Draft)

GOVERNMENT NOTICE NO..... Published on.....

THE ROAD AND FUEL TOLLS ACT,

(Cap. 220)

REGULATIONS

(Made under Section 16)

THE ROAD AND FUEL TOLLS REGULATIONS, 2013

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PART I

PRELIMINARY PROVISIONS

Citation

1. - These regulations may be cited as the Road and Fuel Tolls Regulation, 2013.

Interpretation

2.- In these Regulations unless the context requires otherwise: -

"Act" means the Road and Fuel Tolls Act;

"administrative costs" means the share of the total office running costs that are directly related to road works in terms of stationeries, consumables, maintenance, repair of office equipment and includes supervision vehicles;

"Agent" means a person employed to act on behalf of the Board.

"Board" means the Roads Fund Board established under the Act;

"contingency costs" means any amount of money budgeted for any unforeseen activities;

"debris" means any loose fragments or material;

"engineer" has the meaning ascribed to it under the Engineers Registration Board Act;

"implementing agency" means a Government institution or a local Government authority which receives funds from the Board to undertake road activities;

"Minister" means the Minister responsible for finance.

"monitoring means" examining and verifying that the road works are being executed in accordance with the performance agreement;

"Roads Minister" means the Minister responsible for roads;

"supervision costs" means travel expenses, per-diems, allowances and costs related to supervision;

"TANROADS" has a meaning ascribed to it under the Act establishing it.

PART II

ROAD MAINTENANCE AND DEVELOPMENT

Roads asset management system

3. - (1) An implementing agency shall develop an asset management system in consultation with the Board and the Roads Minister.

(2) An implementing agency shall implement the road asset management system in sub-regulation (1) within the time frame to be determined by the Board.

(3) The road asset management system shall include a:-

- (a) road maintenance management system;
- (b) bridge maintenance management system;
- (c) pavement management system;
- (d) traffic management system; and
- (d) any other system to be prescribed by the Board.

(4) The Board shall not issue funds to an implementing agency which contravenes this regulation.

Design for road maintenance works

4. - (1) An implementing agency shall design routine and recurrent maintenance works in accordance with the road maintenance manuals or guidelines and instructions to be issued by the Roads Minister.

(2) An implementing agency shall not carry out any major maintenance works unless they are in accordance with the appropriate design and drawings.

(3) For the purposes of this regulation, major maintenance works includes:-

- (a) periodic maintenance;
- (b) spot improvements; and
- (c) bridge major repairs;

(4) The appropriate designs in sub-regulation (1) shall be in accordance with: -

- (a) the pavement and material design manuals;
- (b) the field test manual;
- (c) the laboratory testing manual; and
- (d) any other equivalent engineering standards which may be approved by the Roads Minister.

(5) An implementing agency shall not carry out any road development work unless-

- (a) a proper feasibility study is conducted;
- (b) proper designs and drawings are prepared in accordance with engineering standards issued by the Roads Minister.

Road maintenance operational plan

5. - (1) An implementing agency shall prepare a road maintenance operational plan and submit it to the Board for approval.

(2) The roads that are not gazetted shall not be included in the maintenance plan.

(3) An implementing agency shall use the roads maintenance management systems in preparing a road asset maintenance plan and budget.

Road development operational plan

6. - (1) An implementation agency shall prepare a road development operational plan and submit it to the Board to for approval.

(2) In preparing the road development operational plan, an implementing agency shall take into account the existing short, medium and long term Government policies, strategies and plans.

(3) The funds allocated for road maintenance shall not be used for carrying out developments works.

Preparation of road works

7. - (1) Every implementing agency shall, for the purposes of carrying out any road works, prepare appropriate drawings, specifications, bill of quantities and the contract.

(2) The bill of quantities and contract prepared under sub-regulation (1) shall not include contingency and supervision costs.

(3) An implementing agency shall apply the most effective approach that may include framework or area based contracts, corridor approach, performance based maintenance management of roads, force account and any other appropriate approach for maintenance of works.

Procurement

8. - (1) Procurement of works, goods and services by an implementing agency shall, unless where an exemption has been expressly provided, be in accordance with the Public Procurement Act.

Performance agreement

9. - (1) The Board shall, in every financial year, enter into a performance agreement with an implementing agency pursuant to section 5 of the Act.

(2) The performance agreement referred to under sub-regulation (1) shall be signed before the first release of funds in a particular financial year.

(3) The performance agreement shall consider the:-

- (a) Labour Based Technology Policy;
- (b) National Women and Gender Development Policy;
- (c) Environmental Protection Policy;
- (d) Road Safety Policy;
- (e) the HIV/AIDS Policy ; and
- (f) any other national policy.

(4) The Board may, where it is satisfied, suspend the disbursement of funds to an implementing agency which breaches the terms of the performance agreement for such a period until the default has been rectified.

Execution of road works

10. - (1) An implementing agency shall execute road works in accordance with the signed performance agreement.

(2) TANROADS regional managers and council directors shall be responsible for the day to day supervision of roads works in their respective areas of jurisdiction and where need arises, consultants may be employed to enhance the supervision capacity.

(3) In carrying out their supervisory roles, the regional managers and council directors shall take photographs for periodic maintenance, spot improvement, rehabilitation and emergency works before, during and after an intervention.

(4) The photographs in sub-regulation (3) shall form part of the progress report whose copies shall be kept in the respective project files.

(5) An implementing agency shall carry out quality control for all road works carried out within its jurisdiction in accordance with the laboratory and field test manuals approved by the Roads Minister and keep quality control test results in the respective project files.

(6) An implementing agency shall ensure that any planned work is executed within the time, cost and quality stipulated in the relevant contract.

(7) An implementing agency shall approve the contractors' valuations after:-

- (a) verifying that the work has been executed as per the contract; and
- (b) work measurements have been taken and recorded in the measurement sheets.

(8) The measurement sheets in sub-regulation (7) (b) shall include drawings or sketches, calculations and locations of pay item and shall, together with quality control test results, be attached to the payment certificate.

(9) An implementing agency shall keep and maintain the following a project files:-

- (a) contract file; and (b) force account.

(10) The contract project file in sub-regulation (9)(a) shall contain the following-

- (a) copies of procurement documents;
- (b) site photographs;
- (c) site instructions;
- (d) minutes of site meetings;
- (e) a copy of the contract agreement;
- (f) payment certificates;
- (g) record of force account;
- (h) any other relevant correspondences for inspection and audit.

(11) The project file for the force account in sub-regulation (9)(b) shall contain the following:-

- (a) approval of the Tender Board;
- (b) site photographs;
- (c) drawings;
- (d) bill of quantities;
- (e) record of inputs, that is to say:-
 - (i) materials purchased;
 - (ii) labour;
 - (iii) fuel;
 - (iv) equipment's hired;
 - (v) supervision costs; and
 - (vi) any other costs which the Board may determine; and
- (f) completion report.

(12) In carrying out force account works, the accounting officer shall enter into an agreement with the project manager.

(13) Regional Administrative Secretary shall supervise force account works carried out local Government authorities and the Chief Executive Officer shall supervise the works carried out by regional managers.

(14) Road works shall be outsourced to promote efficiency and force account may be used to the extent to be determined and approved by the Board.

(15) An implementing agency shall issue and keep a record of substantial and final completion certificates of the executed road works.

Emergency

11. - (1) The implementing agency shall carry out emergency repair works, works or repairs in accordance with the performance agreement.

(2) In carrying out emergency repair works, the implementing agency shall request for emergency funds from the Board.

(3) The Board shall establish and cause to be followed transparent and objective procedures to access and account for the emergency funds.

Spot improvements

12. - An implementing agency shall carry out spot improvements on short road sections that are in poor conditions for the purposes of maintaining accessibility to such roads.

Road related administrative costs

13. - (1) An implementing agency shall use the percentage of funds to be allocated by the Board to cover road related administrative costs.

(2) The roads related administrative costs in sub-regulation (1) shall include:-

- (a) supervision costs;
- (b) administration costs; and
- (c) any other related costs to be determined by the Board.

Monitoring of road works

14. - (1) The Board shall monitor the use of funds disbursed to TANROADS, Local authorities and other implementing agencies for the purpose of the objects of the Fund .

(2) In carrying out monitoring of utilisation of funds, the Board shall appoint an agent to act on its behalf.

(3) Without prejudice to sub-regulations (1) and (2):-

(a) the Permanent Secretary of the Ministry responsible for local Government shall monitor all road works executed by local Government authorities;

(b) the Regional Administrative Secretary shall monitor road works carried out by local Government authorities within his respective region and prepare a report on such monitoring and submit to it the Permanent Secretary of the Prime Minister's office, Regional Administration and Local Government and to the Roads Fund Manager;

(c) the Chief Executive Officer of TANROADS and the council directors shall be responsible for monitoring road works executed by regional managers and council engineers respectively; and

(d) the Permanent Secretary of the Ministry responsible for roads shall monitor the execution of developments works carried out by TANROADS.

(4) Where monitoring is carried out under sub-regulation (1), the implementing agency concerned, shall make available to the monitoring team, within seven days from the date of notice of monitoring, the following-

- (a) books;
- (b) accounts;
- (c) records and other documents;
- (d) correspondence;
- (e) statements and information relating to goods;
- (f) works and services financed by the Fund; and
- (g) any other information which the Board may determine.

Provided that:-

(a) the books, accounts, records and other documents shall not, in the course of the inspection, be removed from the premises at which they are produced;

(b) the monitoring team may make copies of any books, accounts, records and other documents required for the purposes of its report; and

(c) all information obtained in the course of the monitoring shall be treated as confidential and used solely for the purposes of the Act and these Regulations.

(5) Where monitoring is under special audit, the implementing agency shall avail the information in sub-regulation (4) upon immediate request of the monitoring team.

(6) An implementing agency which contravenes sub-regulation (4) commits an offence is liable to a suspension of disbursement of funds until it complies with the requirements of sub-regulation (4).

(7) A person who furnishes information or makes a statement which he knows to be false or misleading commits an offence and shall be liable under the Penal Code.

PART III

MANAGEMENT AND CONTROL OF ROAD FUNDS

Collection and transfer of funds

15. - (1) The Board shall appoint and enter into a contract with an agent for the collection of revenue from sources other than the road and fuel toll.

(2) The agent shall remit such money collected under sub-regulation (1) directly to the Board's bank account on a weekly basis.

(3) The agent shall submit monthly returns to the Board.

Operational plans

16. - (1) An implementing agency shall prepare the following plans containing information to be prescribed by the Board. -

- (a) an annual operational plan;
- (b) a three year medium term operational plan, at least three months before the commencement of a financial year; and
- (c) a five year strategic operational plan, at least three months before the commencement of a financial year.

(2) The operational plans in sub-regulation (1) shall contain information to be prescribed by the Board.

(3) The plans prepared under sub-regulation (1) shall be reviewed and approved by the Board for the purposes of determining:-

- (a) the affordability of the plans; and
- (b) the appropriateness of the amounts of the money allocated in the plans.

(4) In preparing an operational plan and budget, an implementing agency shall consider the: -

- (a) inventory;
- (b) condition of roads and traffic within its jurisdiction; and
- (c) any other economic or social factors.

(5) The five year strategic operational plan shall be reviewed in every two years.

(6) An implementing agency which contravenes the sub-regulation (1) commits an offence shall be liable for a suspension of disbursement of funds for such a period until it complies.

Books of accounts

17- (1) Every implementing agency shall keep and maintain separate books of accounts in relation to Roads Fund activities.

(2) The books of account in sub-regulation (1) shall be:-

- (a) cash receipt and payment books;
- (b) journal books;
- (c) ledger accounts;
- (d) assets register book;

(3) The books of accounts kept and maintained under this regulation shall be made available to the Board for monitoring.

(4) The Board shall suspend disbursement of the funds to an implementing agency which contravenes the provisions of this regulation.

Records

18. - Every Implementing Agency shall keep record of all transactions in accordance with the Public Finance Act.

Collection of information

19. - The Board may require any implementing agency to submit to it any information that it may require for proper discharge of its functions.

Technical audit

20. - (1). The Board shall regularly conduct a technical audit as part of its monitoring function.

(2) In conducting the audit under sub-regulation (1), the Board may engage an independent technical auditor to audit road works carried during a particular period.

(3) Without prejudice to the provision of sub-regulation (2), the Board may conduct a preventive technical audit on ongoing road works projects.

Special monitoring

21.-(1) Any member of public may lodge a complaint of allegation of misuse of funds with the Board against any implementing agency.

(2) Without prejudice to sub-regulation (1) the Board may, where it is satisfied, of the complaint against misuse of funds allocated for any road work, conduct a special monitoring for the purposes of determining the truth of the complaint or allegation.

(3) Notwithstanding sub-regulation (1) the Board may on its own motion conduct a special monitoring where it has reason to believe that there is a misuse of funds by an implementing agency.

Duties of implementing agencies

22.- (1) Notwithstanding any obligation imposed on an implementing agency under these Regulations, an implementing agency shall, for the purposes of utilising funds received from the Fund:-

- (a) maintain, rehabilitate and develop the categories of roads within its own jurisdiction;
- (b) develop and operationalise a road asset management system;
- (c) prepare operational plans;
- (d) open a dedicated bank account into which all monies received from the Fund shall be kept;
- (e) submit various reports;
- (f) utilise disbursed funds according to the performance agreement;
- (g) put in place and implement quality control and quality assurance system;
- (h) manage road reserve;
- (i) supervise and monitor road works;
- (j) perform any other duties as the Board may direct;
- (k) ensure the proper cleaning of urban roads and drainage systems; and
- (l) ensure that in cleaning urban roads and drainage systems, the debris and solid waste are not dumped on the road shoulders, drainage systems and road reserve areas.

Suspension of disbursement

23.- The Board shall suspend disbursement of funds to an implementing agency where there is:-

- (a) misappropriation of funds by an officer of the implementing agency and that implementing agency fails to report the incident to the relevant authority;
- (b) reallocation of funds without an approval by the Board;
- (c) a disclaimer or an adverse opinion by the Controller and Auditor General;
- (d) failure to utilise or commit a percentage of the disbursed funds ,as may be stated in the performance agreement, by the implementing agent;
- (f) physical and technical evidence that, the money spent by an implementing agency does not commensurate with the work done;
- (f) no professional engineer who has been employed by the implementing agency for the purposes of supervising road works funded by the Board;
- (g) no proper cleaning of the urban roads and drainage systems; or
- (h) debris and solid waste are dumped on the road shoulders, drainage systems and the road reserve area.

PART IV

DISBURSEMENT OF FUNDS

Allocation of funds

24. - (1) The Board shall, with the approval of the Roads Minister, prescribe for the allocation of funds to implementing agencies.

(2) In determining the allocation of funds for road maintenance the Board shall consider the:-

- (a) condition of the roads;
- (b) length of the road network;
- (c) relevant volume of traffic; and
- (d) the needs derived from an approved management tool

(3) In determining the allocation for roads development the Board shall consider the following:-

- (a) economic factors;
- (b) social factors;
- (c) technical criteria; and
- (d) any other factors which the Board may determine.

(4) An implementing agency shall, when allocating funds to activities within its jurisdiction, be guided by the allocation formula to be prescribed by the Board.

Use of road funds

25.- The money deposited in the Fund shall be used for:-

(a) roads maintenance and related administrative costs, that is to say:-

- (i) routine maintenance;
- (ii) periodic maintenance;
- (iii) spot improvement;
- (iv) bridge preventive maintenance;
- (v) bridge major repairs; and
- (vi) emergency maintenance;

(b) development and related administrative costs that is to say:-

- (i) upgrading;
- (ii) rehabilitation;
- (iii) reconstruction;
- (iv) new construction; and
- (v) feasibility studies;

(c) roads related administrative costs that is to say-

- (i) compensation;
- (ii) supervision;
- (iii) weighbridge maintenance, operations and improvements;
- (iv) administration;
- (v) capacity building;
- (vi) research and development;
- (vii) road safety;
- (viii) road and bridge management systems;
- (ix) road reserve management; or
- (x) any other activities which may be proposed by the implementing agency and determined by the Board.

(2) The resources allocated to the implementing agencies shall not be used for any purposes, other than those provided under this regulation.

(3) The implementing agency shall employ such number of engineers for purposes of management of roads to ensure effective utilisation of the funds in accordance with the performance agreements.

(4) The Board shall suspend fund disbursements to the implementing agencies that contravene this regulation.

Disbursement of funds

26. - (1) The Board shall disburse funds to the implementing agencies according to the performance agreements and the approved operational plans.

(2) The implementing agencies that transfer funds for purposes other than those provided in these regulations and the performance agreement shall have its subsequent disbursements withheld until the full amount of the transferred funds has been remitted back to the dedicated bank account for the Roads Fund.

Reports

27.- (1) The Board shall for the purposes of carrying out its functions, require the implementing agencies to submit: -

- (a) quarterly progress reports;
- (b) annual reports;
- (c) reports on maintenance needs by December of each year;
- (d) reports on road asset value;
- (e) a receipt written acknowledgement of receipt of the funds; and
- (f) any other report as the Board may direct.

(2) The implementing agencies shall, in submitting the reports referred to under sub-regulation (1), abide by the dates specified in the performance agreements or as required by the Board.

PART V

GENERAL PROVISIONS

Payment procedures

28. - (1) The payments under the Act and these Regulations shall be made in accordance with the provisions of the Public Finance and the Local Government Finance Acts.

(2) The implementing agencies shall make payments for certificates substantiated by relevant documents that include site works measurement sheets, materials and quality control test results in accordance with the specifications in the contracts.

(3) The proper documentation of the use of materials, labour and equipment including supervision costs for roads works by force account shall be maintained to as proof of payments.

Guidelines, operation manuals and instructions

29.- (1) For the purposes of section 5 (4) (h) of the Act, the Board may , in consultation with the Minister, issue guidelines, operation manuals and instructions for the better carrying out of the provisions of the Act and these Regulations.

(2) Notwithstanding sub-regulation (1), the Board may issue guidelines:

- (a) for the proper utilization;
- (b) on various types of spot improvements for different classes of roads; and
- (c) on the format of reporting during monitoring.

Revocation

30. - All administrative directives, guidelines and circulars issued before the coming into operation of these Regulations are hereby revoked.

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SAADA MKUYA SALUM
Dar es Salaam

Minister for Finance

Appendix 3: The Road Traffic (Maximum Weight of Vehicles) Regulations, 2001

GOVERNMENT NOTICE No.30 Published on 9/2/2001

THE ROAD TRAFFIC ACT, 1973

(No. 30 OF 1973)

REGULATIONS

Made under sections 114 (1) (p)

THE ROAD TRAFFIC (MAXIMUM WEIGHT OF VEHICLES)
REGULATIONS, 2001

1. These Regulations may be cited as the Road Traffic (Maximum Weight of Vehicles) Regulations, 2001 and shall be deemed to have come into operation on the 24th day of January, 2001.

Title and commencement

2. In these Regulations, unless the context requires otherwise-

“abnormal load” means or relates to a load, which by its nature (indivisible or extraordinarily large) unavoidably exceeds the legal load and or dimensional limits and thus requires a special permit to travel;

“articulated vehicle” means a combination of vehicles comprising of a motor vehicle and a semi-trailer coupled to the motor vehicle; “awkward load” means a load which by its nature or by the nature of the container of vehicle in which it is carried, is difficult to handle or store, such load is divisible and therefore not an abnormal load. Such loads are bitumen, volatile liquids or gases and perishable goods etc.;

“axle load” means weight transmitted on road by an axle bearing two or more pneumatic tyres;

“authorized officer” means any person authorized to provide vehicle loading central services by the Road Authority;

“group of axles” means axle-combinations of more than one axle suspended together with spacing between the axles from 1.2 to 2.5m;

“gross vehicle mass” means the weight of the motor vehicle or the trailer together with the weight of any load (including any person or animal) thereon where any motor vehicle has any trailer together with the weight of any load be deemed to be part of the motor vehicle and references in these Regulations to a motor vehicle shall be construed as references to the motor vehicle together with such trailer.

Interpretation

“multi-axle combination” means a group of axles consisting of more than three (3) axles suspended together with spacing between the axles from 1.2 to 2.5;

“overload” means that the axle load, the load from group of axles, the load from other multi-axle combinations or gross vehicle mass on a vehicle exceeds the prescribed legal limits for any particular part of public roads;

“road authority” means the authority responsible for construction, restoration, maintenance and safety of roads or its representative appointed by the Minister responsible for roads within the meaning of the High-ways Ordinance;

“single axle” means one axle with at least two pneumatic tires;

“super load” means a load which is extraordinarily large and indivisible, and which has special route requirements, a special vehicle and a permit e.g. giant indivisible cranes or large prefabricated structures;

“super single tire” means a single mounted tire special designed for replacing the combination of dual mounted tires on axles with air suspension;

“tandem axle” means two (2) axles suspended together with spacing between the axles from 1.2m to 2.5m and interconnected in such a manner that any load imposed upon them will automatically be distributed in proportions pre-determined by the design of the suspension system, regardless of the road profile or road condition;

“triple axle” means three (3) axles suspended together with a spacing between the axles from 1.2m to 2.5m and interconnected in such a manner that any load imposed upon them will automatically be distributed in proportions pre-determined by the design of the suspension system, regardless of the road profile or road condition;

“Weights Measures Bureau” means a body permitted to certify the correctness of weighing scales as the competent authority of the state, as defined by the Weights and Measures Act.

3-(1) The Road Authority may cause weighbridges or other devices for detection to be installed on roads and may erect road signs which shall require any category of motor vehicles to be weighed or subjected to a test by any such device.

(2) Any person who, being the driver of a motor vehicle or in charge of a motor vehicle, disobeys or disregards any direction on a road sign created pursuant to the provisions of paragraph (1) or who, when required to do so by a policeman or any other public officer authorized in that behalf by the Road Authority fails or refuses to submit the motor vehicle to being weighed on a weighbridge or being tested by any such device, shall be guilty of an overload offence.

Election of devices for detection

4 No person shall, save under and in accordance with valid special Permit granted by the Road Authority, drive or use, or cause or permit to be driven or used, on any public road in Tanzania any motor vehicle of description specified in the first column of the First Schedule hereto except where:

- a. the gross vehicle mass of such a motor vehicle or trailer does not exceed the weight specified in relation to a vehicle of such description in the second column of the said First Schedule;
- b. such gross vehicle mass is distributed on axles in the manner specified in the Second Schedule as provided hereto:

Grant of Special permit

Provided that-

- i. no axle, singly or as one of the tandem or triple axles shall carry more than ten (10) metric tonnes;
- ii. the axle load limit shall not exceed the lesser of the limits set in the Schedule or the manufacturer's recommended limits;
- c. such overall dimensions of motor vehicle and trailers including when laden does not exceed the following specification:
 - i. overall width 2.6m;
 - ii. overall height 4.6m from the road surface;
 - iii. overall length of rigid vehicle 12.5m
 - iv. overall length of articulated vehicles 17.0m
 - v. overall length of any combination of vehicles 22.0m,

5. A special permit issued by the Road Authority shall be in such form as may be determined and there may be annexed thereto such conditions as the Road Authority may specify, Such conditions may include-

Road Authority to specify the forms

- a. the presentation of the vehicle and load to be weighed;
- b. the provision of escorts;
- c. the use of warning lights and devices;
- d. travel times: or
- e. any other matter, which in the opinion of the Road Authority is necessary for the carriage of such load and the protection of road infrastructure and the environment.

6 Any person who-

a. drives or uses or causes or permits to be driven, used any motor vehicle or trailer on any road in contravention of any provision of these Regulations;

b. in any manner whatsoever fails to comply with any condition annexed to a special permit issued by the Road Authority or who with intent to deceive or defraud, alters varies, defaces, forges or otherwise in any way interferes with such permit, shall be guilty of an offence, and shall be liable on conviction to a fine not less than 2000 US\$ or its equivalent in TShs. or to imprisonment for a term of six months or to both.

Failure to comply with the conditions

7-(1) These Regulations shall apply to vehicles of 3,500kg permissible weight or above which fall into the following overload offence categories-

Applications

(a) A vehicle is said to be overloaded when used on a public road in contravention of weight Regulations. In this context a vehicle is said to be overloaded when contravening the permissible axle(s) weight and gross vehicle mass laid down for that vehicle and allowed for the roads weight Regulations laid down by prohibitions signs for a specified part of a road, or special notifications or other.

(b) If a special permit is issued for a vehicle, the overload is to be calculated accordingly and the corresponding fee(s) imposed.

(2) For reasons of the distribution of the load on a vehicle, an axle or group of axles is only to be deemed overloaded if the load exceeds the legal limit after addition of five percent (5%) of allowable weight, and then rounding down to the nearest one hundred kilograms.

(3).For each axle an additional five percent (5%) of the allowed weight may be carried further. However, if such overload is not off-loaded, the surcharge fee for carrying it further will be four times the corresponding fee for the overload. All overloads beyond five percent (5%) shall be off-loaded into another vehicle unless a special permit is produced.

(4) If it is established that a vehicle is carrying a load in excess of the legal load limit while a journey is being undertaken, the vehicle in question will not continue with its journey unless the excess load is offloaded or redistributed and the vehicle upon being re-weighed shall confirm to the legal load limit.

8-(1) The Road Authority shall impose the prescribed fees for vehicles overload offences to recover the cost of the damages to the roads and bridges caused by the overloaded vehicles; these fees shall be paid on spot to the Road Authority.

Imposition of fees

(2) Fees prescribed in these Regulations shall be imposed to the owner of the overloaded vehicle in question according to the specification in Regulation 9.

(3) Any person who overloads his vehicle shall be guilty of an overload offence under paragraph (b) of Regulation 6.

9-(1) Any motor vehicle or trailer which carries a load by its nature indivisible and unavoidable exceeds the legal dimensions but not axle load limits, shall not use the road unless an abnormal permit fee of twenty US dollars or the equivalent in Tanzania shillings, has been paid and issued a permit by the Road Authority; the cost for safe movement of the cargo shall be borne by the registered owner.

(2) Where there is an abnormal load which its width exceeds 2.85m, the registered owner shall provide for escort vehicles(s) at his own expense, and the Road Authority will issue the permit to the registered owner who has provided the escort vehicles(s) and paid fees for the abnormal permit.

(3) Where a vehicle carries a super load that can cause damage to the road infrastructure, the registered owner must comply with the conditions set down in the permit by the Road Authority to prevent any part of the roads or bridges being damaged.

(4) If any visible damage is done to any bridge, road structure or road furniture, the registered owner shall be required to compensate the Road Authority for such damage and shall be liable for any costs, charges or expenses in respect thereof including any axle or gross vehicle mass overload fee payable in accordance with these Regulations.

Fees and permit for an abnormal awkward and super dimension loads

(5) If a vehicle is overloaded and the load is considered to be awkward, it shall not be off-loaded at the weighbridge station unless special and legal safety precautions are taken; in this case the registered owner of the vehicle shall be required to pay a fee for each overloaded axle or for the excess gross mass weight.

(6) If the destination is further away than the starting point, the driver shall take his vehicle to the starting point for off-loading to legal limits after having paid the overload fee and if the destination is near the vehicle may proceed after having paid the regular over-load fee and the surcharge shall be paid in accordance with sub-Regulation (3) of Regulation 7.

(7) A person is disqualified from being issued a permit if he has an outstanding debt in respect of any monies payable in terms of these Regulations.

10-(1) If a vehicle is found to contravene the provision of Regulation 8 the registered owner shall be liable to pay fees to the Road Authority in accordance with the specifications provided under Regulation 9.

(2) Subject to the provisions of sub-Regulation(1) the liability for an overload fee according to these Regulations shall not exclude penal sanctions for other traffic offences associated with the vehicle.

Liability of owners

11-(1) Subject to the provisions of these Regulations the fee shall be calculated separately on each axle or group of axles according to the Schedules set out in these Regulations.

(2) When determining the load limit for an axle or group of axles the following shall be taken into account:-

Axle or group of axles to form base of fees calculations

- a. the fee to be paid for an overloaded axle or group of axles shall be as specified in the Third Schedule of these Regulations;
- b. the fee to be paid for Gross Vehicle mass overload, shall be as specified in the Fourth Schedule to these Regulations;
- c. when a vehicle is overloaded, both with respect to axle load and gross vehicle mass limits, only the Schedule giving the highest fee will be applied.

12- (1) Subject to Regulation 15 the notification in the weighbridge report form gives the basis for imposing fees where the vehicle is found to be overloaded according to these Regulations; it shall be the duty of the Road Authority to impose fees.

(2) It shall be the duty of the driver to notify the registered owner to an overload as shown on the weighbridge report form regarding the overload and the fee shall be paid after the issuance of the weighbridge report form.

(3) If a trailer was used in violating the overloading Regulations, the registered owner of the motor vehicle pulling the trailer shall be liable for the overloading offence and shall be required to pay overloading fees.

(4) Subject to Sub-Regulation (3), it shall be the duty of the owner or of any person registered as the owner of the motor vehicle pulling the overloading trailer to pay fees for an overloaded trailer or motor vehicle.

(5) In order to secure proper payment of fees, an overloaded vehicle will be detained free of charge by the Road Authority for the first three consecutive days, thereafter, a fee of twenty US dollars or its equivalent in Tanzanian shillings will be charged for each extra day until proof of payment has been produced.

Procedure for payment of fees

(6) Subject to the provisions of this Regulation detained vehicles will be held under the owner's responsibility and payment of fees shall be made either by cash or irrevocable bank cheque in US dollars or its equivalent in Tanzanian shillings.

13.-(1) If the vehicle is overloaded or is in contravention of the Road Traffic Act, 1973 or the Highways Ordinance, the Road Authority together with the police shall perform overload control and enforce these Regulations.

(2) Subject to Sub-Regulation 1 it shall be the duty of the driver to follow all the instructions given by the Road Authority or the police so that road safety and overload control procedures can be performed in a proper way.

(3) Where a vehicle is found to have bypassed or absconded from a weigh bridge station, whether overloaded or not, the registered owner shall be liable to pay a bypassing or absconding fee of two thousand US dollars, and subject to the provisions of these Regulations if the vehicle is found to be overloaded, the overloading fee and charging procedures described under these Regulations shall be instituted in addition to the absconding fee.

(4) It shall be an offence when the instructions of the Road Authority or the Police are not followed, as the result of the contravention a vehicle and cargo shall be detained as long as it is necessary at the expenses and the risk of the registered owner.

(5) if the fees described in these Regulations is not paid after ninety days from the date of imposition, the Road Authority may issue a notice of sale by auction the vehicle in question and its goods.

(6) Subject to Sub-Regulation 5 before the goods are disposed of by auction the Road Authority shall by notice published in the Gazette and in two national newspapers within fourteen days after the vehicle in question has been compounded require the owner of the motor vehicle or trailer to claim for the goods failure of that the goods will be disposed of by auction.

(7) The proceeds of any such sale shall first be used to cover the charges resulted by sale, including the cost of the advertisement and removal of the vehicle or trailer while the remaining proceeds, if any, shall be payable to the registered owner, or, where the owner fails to claim within six months of the sale the proceeds shall be deposited to the Road Authority.

Authority and the enforcement Act

(8) For security reasons the Road Authority shall notify the nearest police station within 24 hours regarding which vehicle is being detained at the weigh bridge stations.

14. An Authorized officer may-

a. require the driver of a vehicle to stop the vehicle for the purposes of weighing and inspecting vehicles;

b. Enter the vehicle;

c. Inspect-

i. any load being carried in or on the vehicle; and

ii. any record relating to any load carried in or on the vehicle

d. weigh the vehicle and any load being carried in or on the vehicle;

e. weigh the amount of weight being borne by an axle or an axle group of the vehicle;

f. inspect any record relating to, issued or required under any transport legislation;

g. inspect any record, object or thing that relates to the vehicle, its operation or any load carried in or on the vehicle;

h. make inquiries of any person operates the vehicle inspected under this section; and

i. perform or cause to be performed tests or examinations of or in respect of the vehicle or any load carried in or on the vehicle;

j. impose any other damage caused by a transporter.

15.-(1) It shall be the duty of the authorized officer to make sure that a scale is always set to zero before weighing starts.

(2) An overload fee related to axles or gross vehicle mass shall be calculated by weighing the individual axle or group of axles; and alternatively, the gross vehicle mass may be calculated by weighing a vehicle in one operation.

(3) When using single axle weighbridges, the gross vehicle mass shall be calculated on the basis of the sum of weight of the different axles.

(4) Only scales authorized by “Weights and Measures Bureau” shall be used.

(5) The authorized officer shall fill in a weigh bridge report form, which must be signed by the driver, who by signing the form shall be an indication that he has agreed on behalf of the owner that the vehicle particulars and weighing scale reading at that particular time of weighing are correctly reported on the form; failure of a driver to sign the weighbridge report form does not prevent the Road Authority from imposing a fee.

Weighing procedures

(6) In case where the load complies with legal axle weights and gross vehicle mass, a weigh bridge report form shall be deemed to be a compliance permit in accordance to the Road Traffic Regulations, the driver shall carry the permit throughout the journey and if there is reason to believe that the vehicle subsequent to the control has been reloaded or tampered with in any way, a new weigh bridge report form must be issued.

(7) The registered owner shall keep the weigh bridge report form and a permit for a period of one year from the date of issue, if demanded by the Road Authority; the registered owner must present the weigh bridge report forms.

16-(1) In special circumstances the Roads Authority in consultation with the Minister may refrain from imposing a fee or waive or reduce an imposed fee, the waiver or reduction of fees shall be considered if-

Administration appeals

a. the matters are of national security;
b. it is for bilateral agreements between Government;
c. the motor vehicles are used as a result of natural disaster relief or for emergency infrastructure restoration.

(2) Notwithstanding the provisions of sub-Regulation (1) the conditions spelt therein shall be a special permit stating the circumstances of the waiver or reduction be issued by the Roads Authority prior to the journey,

17.-(1) Any person aggrieved by the decision of the authorized officer or the Road Authority refusing to grant a weigh bridge report or any permit required to be granted under these Regulations may appeal against that decision to the Minister.

(2) Where a person is not satisfied by the decision of the Minister he may appeal to the High Court and the provisions of the Criminal procedure Act, shall apply.

Appeals

18.-(1) The Road Traffic (Maximum Weight of Vehicles) Regulations Government Notices No.54 of 1975; 625 of 1987 and 263 of 1993 are hereby revoked.

(2) notwithstanding Sub-Regulation (1) any exemption or permit, which was granted by the Road Authority in terms of the Regulations referred above and which are in force shall continue to be in force as if they have been made under these Regulations, and may be amended or repealed accordingly.

FIRST SCHEDULE

Made under Regulation 4(a) Maximum Gross Vehicle Mass Vehicle Description

Maximum Gross

Vehicle Mass

(KGs)

a. Two axle vehicle	18,000
b. Three axle vehicle	26,000
c. Four (or more) axle vehicle	28,000
d. Vehicle plus semi-trailer with 3-axles	28,000
e. Vehicle plus semi-trailer with 4-axles	36,000
f. Vehicle plus semi-trailer with 5-axles	44,000
g. Vehicle plus semi-trailer with 6-axles	50,000
h. Vehicle and draw-bar trailer with 4-axles	37,000
i. Vehicle and draw-bar trailer with 5-axles	45,000
j. Vehicle and draw-bar trailer with 6-axles	53,000
k. Vehicle and draw-bar trailer with 7-axles(or more)	56,000

SECOND SCHEDULE

Made under Regulation 4(b)

Type of axle/group of axles	No. of tyres	Max load on axle/ group of axles
a. Single steering drive operated	2	8
b. Two steering drive operated	4	14
c. Single steering draw bar controlled	4	9
d. Single non steering	2	8
e. Single non steering	4	10
f. Tandem non steering	4	12
g. Tandem non steering	6	15
h. Tandem non steering	8	18
i. Tandem steering (dolly)	8	16
j. Triple non steering	10	21
k. Triple non steering	12	24
l. Triple super single tires	6	24

THIRD SCHEDULE

Made under Regulation 11(a)
Schedule of Overloading Fees for an Axle and Group of Axles

Overload up to (kgms)	Fees US \$	Overload up to (kgms)	Fees US \$
100	8	5,100	836
200	16	5,200	864
300	25	5,300	892
400	34	5,400	921
500	43	5,500	950
600	52	5,600	980
700	62	5,700	1,010
800	72	5,800	1,041
900	82	5,900	1,073
1000	92	6,000	1,106
1100	103	6,100	1,138
1200	114	6,200	1,172
1300	126	6,300	1,206
1400	137	6,400	1,241
1500	149	6,500	1,276
1600	161	6,600	1,312
1700	174	6,700	1,349
1800	187	6,800	1,387
1900	200	6,900	1,425
2000	214	7,000	1,464
2100	228	7,100	1,503
2200	242	7,200	1,543
2300	257	7,300	1,584
2400	272	7,400	1,626
2500	287	7,500	1,688
2600	303	7,600	1,711
2700	319	7,700	1,755
2800	335	7,800	1,799
2900	352	7,900	1,845
3000	369	8,000	1,891
3100	387	8,100	1,937
3200	405	8,200	1,985
3300	425	8,300	2,033
3400	443	8,400	2,083
3500	462	8,500	2,133
3600	482	8,600	2,183

Overload up to (kgms)	Fees US \$	Overload up to (kgms)	Fees US \$
3700	502	8,700	2,235
3800	523	8,800	2,288
3900	544	8,900	2,341
4000	566	9,000	2,395
4100	588	9,100	2,450
4200	610	9,200	2,506
4300	633	9,300	2,563
4400	657	9,400	2,621
4500	681	9,500	2,679
4600	705	9,600	2,739
4700	730	9,700	2,799
4800	756	9,800	2,860
4900	782	9,900	2,923
5000 or more	800	10000 or more	2,986

FOURTH SCHEDULE

Made under Regulation 11(b)

Schedule of Overloading Fees for Maximum Group Vehicle Mass

Overload up to (kgms)	Fees US \$	Overload up to (kgms)	Fees US\$
500	22	16500	2331
1000	45	17000	2536
1500	70	17500	2760
2000	95	18000	3006
2500	122	18500	3275
3000	150	19000	3569
3500	180	19500	3893
4000	211	20000	4248
4500	244	20500	4638
5000	279	21000	5067
5500	316	21500	5538
6000	355	22000	6057
6500	397	22500	6628
7000	441	23000	7258
7500	489	23500	7952
8000	539	24000	8716
8500	593	24500	9560
9000	651	25000	10491
9500	712	25500	11519
10000	779	26000	12653
10500	850	26500	13906
11000	926	27000	15291
11500	1009	27500	16821
12000	1098	28000	18512
12500	1195	28500	20381
13000	1299	29000	22448
13500	1412	29500	24735
14000	1535	30000	27264
14500	1668	30500	30062
15000	1813	31000	33158
15500	1971	31500 and above	35000
16000	2143		

MOHAMED S. KHATIB,
Minister for Home Affairs
Dar es Salaam;
26th January, 2001

Appendix 4: Format- Notification of monitoring visit

(On RFB headed paper)

.....(date)

The Chief Executive Officer/ Permanent Secretary/ Council Director

P.O. Box.....,

.....

Fax no:

Email:

SUB: MONITORING AND EVALUATION VISIT

Section 5(4) of the Road and Fuels Tolls Act requires the Board to ensure operations of implementing agencies and the Fund are technically and financially sound. In addition, under clause xxxxx of the Performance Agreement dated xxxxxxxx between the Board and xxxxxxxxx (name of agency), the Board reserves the right of inspecting and overseeing your performance relating to RFB financing to, amongst other activities, verify the contents of your quarterly and annual reports, conduct physical verification of works and assets financed by the Board and to establish if operations have been carried out in line with the Performance Agreement and generally accepted norms and standards.

In discharging the above responsibilities, the Board plans to visit your institution between xxxxxxxx and xxxxxxxxx in order to carry out monitoring and evaluation. The team will comprise of xxxxx persons, led by xxxxxxxxxxxxxxxx (name of team leader), who may be contacted on xxxxxxxxxxxxxxxxx (telephone nos) andxxxxxxxxxxxxxxxxxxxxxx (email)

We request that relevant personnel and documents be available during this period in order to assist the M & E team. At the conclusion of the exercise, the team will discuss with management the overall findings that will form part of the final report.

Kindly acknowledge receipt of this communication and advisexxxxxxxxxx (name of team leader) the name and contacts of a member of your staff with whom we will maintain contacts in the lead-up to the designated date.

xx

Manager

Road Fund Board

Cc: xxxxxxxxxxxxxxxxxxx

Appendix 5:RFB revenue performance progress report

RFB FUNDS DISBURSEMENT PERFORMANCE PROGRESS REPORT					
		FY:			
		JULY TO			
Disbursements to Implementing Agencies					
(Shs in Millions)					
	Implementing Agency	Annual Budget A	Actual to-date B	% Performance (B/A)x 100	Remarks
1	PMORALG				
2	MoW				
3	TANROADS				
4	RFB				
5	LGA 1				
+	LGA 2				
+	LGA 3				
+	LGA 4				
+	LGA 5				
+	LGA 6				
+	LGA 7				
+	LGA 8				
+	LGA 9				
+	LGA 10				
+	LGA 11				
+	etc.				
+	etc.				
Total					
Prepared by:		Checked by:			
Name: _____		Name: _____			
Signature: _____		Signature: _____			
Date: _____		Date: _____			

Appendix 6: RFB disbursements to implementing agencies

RFB FUNDS DISBURSEMENT PERFORMANCE PROGRESS REPORT					
		FY:			
		JULY TO			
Disbursements to Implementing Agencies					
(Shs in Millions)					
	Implementing Agency	Annual Budget A	Actual to-date B	% Performance (B/A)x 100	Remarks
1	PMORALG				
2	MoW				
3	TANROADS				
4	RFB				
5	LGA 1				
+	LGA 2				
+	LGA 3				
+	LGA 4				
+	LGA 5				
+	LGA 6				
+	LGA 7				
+	LGA 8				
+	LGA 9				
+	LGA 10				
+	LGA 11				
+	etc.				
+	etc.				
Total					
Prepared by:				Checked by:	
Name: _____				Name: _____	
Signature: _____				Signature: _____	
Date: _____				Date: _____	

Appendix 7: Cash received by implementing agency vs projections

Monthly cash received from RFB vs projections

Implementing Agency:.....

FY:

Period: July to

(Shs in Millions)										
	July a	August b	September c	Q 1 (a+b+c)	October d	November e	December f	Q 2 (d+e+f)	Year to-date	Remarks
Projection										
Actual										
Variance Shs (actual less projection)										
Performance % (actual/ projection)										
(Shs in Millions)										
	January g	February h	March i	Q 3 (g+h+i)	April j	May k	June l	Q 4 (j+k+l)	Year to-date	Remarks
Projection										
Actual										
Variance Shs (actual less projection)										
Performance % (actual/ projection)										
Prepared by:						Checked by:				
Name:	_____					Name: _____				
Signature:	_____					Signature: _____				
Date:	_____					Date: _____				

Appendix 8:Format- Monitoring Report

ROADS FUND BOARD.

REPORT ON MONITORING VISIT.

TO: Implementing Agency

1. Introduction

The Roads Fund Board recently conducted a monitoring visit to your agency in accordance with Sec 5(4)(i) of the Roads and Fuel Tolls Act Cap 220 (RE 2006).. The objective of the visit was to review your activities as they relate to receipt and expenditure of funds disbursed to you by the Board in order for the Board to satisfy itself if:

(a) funds disbursed were received and recorded between the Board and xxxxxxxx (the implementing agency), (b) appropriate records have been kept to enable receipt and expenditure transactions to be properly identified, (c) funds were spent on approved expenditure only, (d) assets acquired with funds from the Board were acquired properly and can be accounted for and (e) value for money was achieved with expenditure incurred. Generally, the Board seeks to ensure that relevant Acts, Regulations and other guidelines are complied with and beneficiaries of Roads Fund Board funds promote a high level of financial probity and governance regimes.

2. Scope of visit

The visit started from.....to.....and the period under review is.....

Areas covered under this visit are cash management, payments, Bank reconciliation, Roll over and absorption of fund, supervision cost and verification of Roads Fund assets.

3. Methodology

In this visit different combinations of audit techniques and procedures were applied in collecting evidences to form the basis of Monitoring report. The procedures include observations, vouching of payments and receipts, verification of various transaction and assets.

4. Observations

i).Cash position, roll over and absorption of fund.

State cash balance, status of Roll over and absorption percentage of fund

Management response:

Recommendation:

ii). ineligible expenditure.

State if there is ineligible, misuse, transfer of fund

Management response:

Recommendation:

iii).usage of assets.

State whether there is any mismanagement in use of assets like supervision vehicle etc.

Management response:

Recommendation:

iv. other observations

State if there is any other material observation which is not covered in above paragraphs

Response from management of the implementing agency:

Recommendations:

5. Conclusion

State in short what do you want to conclude on what has been noted in the exercise

Signed;

Roads Fund Manager

Appendix 9: Format – Summary of findings for wrap up discussion

ROADS FUND BOARD

**SUMMARY OF FINDINGS FROM MONITORING VISIT FOR DISCUSSION WITH
MANAGEMENT OF ROAD AGENCY**

IMPLEMENTING AGENCY:.....

S/N	Observations	Agreed/Not Agreed	Mgt response

RFB Staff.....
Rep.....

Management

Date.....

Appendix 10:Format- Summary of monitoring report for presentation to the RFB Board

ROADS FUND BOARD

SUMMARY OF FINDINGS FROM M& E VISITS FOR PRESENTATION TO THE BOARD.

PERIOD REPORTED ON.....

No of implementing agencies visited.....

Implementing Agency	Observations	Management Response	Recommendation of the Secretariat to the Board
1.ABC MC			
(a)			
(b)			
(c)			
(d)			
2. XYZ TC			
(a)			
(b)			
(c)			
(d)			
3. TANROADS			
(a)			
(b)			
(c)			
(d)			
4. MoW			
(a)			
(b)			
(c)			
(d)			
5. PMORALG			
(a)			
(b)			
(c)			
(d)			

Appendix 11:Format-Follow up of monitoring reports

ROADS FUND BOARD

FOLLOW UP OF MONITORING REPORTS

Implementing Agency	Observation	Board Directive	Plan of Action for implementation	Time frame

Appendix 12: Funds transfers to (Implementing Agency) for FY

RFB-FM Monitoring Template I													
Cash disbursement monitor	FY:.....												
	July	August	September	October	November	December	January	February	March	April	May	June	Total
RFB records/ bank statement													
Date of transmission													
Amount													
Implementing agency records (bank statement)													
Date credited													
Amount													
Official receipt no.													
Date of official receipt													
Discrepancies													
Delays- no. of days													
Amounts (under)/ over: (RFB less IA)	0												
Explanation for discrepancies													
Completed by: Monitoring Team						Acknowledged by: Implementing Agency							
Name:						Name:							
Signature:						Signature:							
Date:						Date:							

Appendix 13: Reconciliation of imported fuel

		Imported Fuel Reconciliation				
Month:					
		(All figures in litres)				
		TRA	PIC	TPA	EWURA	Remarks on inconsistencies
A	Total declared imports					
A 1	Petrol					
A 2	Diesel					
A 3	Kerosene					
A 4	Jet Fuel					
Domestic						
D 1	Petrol					
D 2	Diesel					
Intermarkets transfer (from re-export to domestic)- Add						
D 6	Petrol					
D 7	Diesel					
Total domestic market (subject to levy)						
D 10	Petrol					
D 11	Diesel					
Not subject to levy						
D 20	Kerosene					
D 21	Jet Fuel					
Intermarkets transfer (from re-export to domestic)- Add						
D 26	Kerosene					
D 27	Jet Fuel					
Total domestic market (not subject to levy)						
D 30	Kerosene					
D 31	Jet Fuel					
Re-export/ Transit						
Not subject to levy						
E 1	Petrol					
E 2	Diesel					
E 3	Kerosene					
E 4	Jet Fuel					
Intermarkets transfer (from re- export to domestic)- Deduct						
E 11	Petrol					
E 12	Diesel					
E 13	Kerosene					
E 14	Jet Fuel					
Net re-exportation						
E 20	Petrol					
E 21	Diesel					
E 22	Kerosene					
E 23	Jet Fuel					
Note:						
Petrol	D10 + E11 = A1					
Diesel	D11 + E21 = A2					
Kerosene	D30 + E22 = A3					
Aviation Fuel	D31 + E23 = A4					

Appendix 14: Reconciliation of fuel levy

Fuel levy monitoring		FY:.....																										
		July		August		September		October		November		December		January		February		March		April		May		June		Total		
		Diesel	Petrol	Diesel	Petrol	Diesel	Petrol	Diesel	Petrol	Diesel	Petrol	Diesel	Petrol	Diesel	Petrol	Diesel	Petrol	Diesel	Petrol	Diesel	Petrol	Diesel	Petrol	Diesel	Petrol	Diesel	Petrol	
1.0	Verification of tax base																											
1.1	Litres imported: Litres																											
	TRA																											
	TPA																											
	PIC																											
	EWURA																											
	Investigate discrepancies																											
1.2	Base imported quantities to use																											
1.3	Less: Exemptions																											
(a)	Mining companies																											
(b)	Others- itemise																											
(c)																												
(d)																												
(e)	Transit fuel																											
	Add: transit quantities converted to local market (TRA data)																											
1.4	Net quantities for fuel levy (litres)																											
	Rate for levy shs/ litres																											
	Levy collectable- Shs																											
	Amounted collected- Shs																											
	Discrepancy-Shs (collectable less collected)																											
	Amount credited to RFB bank account																											
	Date in RFB bank statement																											
	RFB acknowledgement receipt no.																											
Completed by:																												
	Name:																											
	Signature:																											
	Date:																											

Appendix 15: Reconciliation of transit charges

Transit charges monitoring		RFB-FM Monitoring Template 3												
FY:		July	August	September	October	November	December	January	February	March	April	May	June	Total
Collections by TRA														
Received by RFB from MoFEA														
Amount														
Date in bank statement														
Receipt issued by RFB- No.														
Discrepancy between collected & received (to follow-up)														
Completed by:														
Name:														
Signature:														
Date:														

Appendix 16:Monitoring of overloading charges for Weighbridge

Monthly overloading charges reconciliation							
Weighbridge Name:							
Weighbridge Reference:							
Month	Receipt no.		Amount collected	Banking details			Discrepancy/ Comments
	From	To		Date in statement	Bank Account	Amount credited	
July							
August							
September							
October							
November							
December							
January							
February							
March							
April							
May							
June							
Total			0			0	
Completed by:				Checked by:			
Name:				Name:			
Signature:				Signature:			
Date:				Date:			

Appendix 17: Summary of overloading charges for all weighbridges

Monthly overloading charges reconciliation			
	Amount collected	Amount credited	Discrepancy/ Comments
July	0	0	
August	0	0	
September	0	0	
October	0	0	
November	0	0	
December	0	0	
January	0	0	
February	0	0	
March	0	0	
April	0	0	
May	0	0	
June	0	0	
Total	0	0	
Completed by:		Checked by:	
Name:		Name:.....	
Signature:		Signature:.....	
Date:		Date:.....	

Appendix 18: Abnormal load permit fees from Region

Monthly abnormal cargo permit fee reconciliation							
Region:							
Region Reference:							
Month	Receipt no.		Amount collected	Date in statement	Banking details		Discrepancy/ Comments
	From	To			Bank Account	Amount credited	
July							
August							
September							
October							
November							
December							
January							
February							
March							
April							
May							
June							
Total			0			0	
Completed by:				Checked by:			
Name:				Name:			
Signature:				Signature:			
Date:				Date:			

Appendix 19: Abnormal load permit fees from all weighbridges

Monthly abnormal cargo permit fee reconciliation			
National Summary			
	Amount collected		Amount credited
			Discrepancy/ Comments
July	0		0
August	0		0
September	0		0
October	0		0
November	0		0
December	0		0
January	0		0
February	0		0
March	0		0
April	0		0
May	0		0
June	0		0
Total	0		0
Completed by:		Checked by:	
Name:		Name:.....	
Signature:		Signature:.....	
Date:		Date:.....	

Appendix 20: Monthly parking fees from Weighbridge no.....

Monthly weighbrodge parking charges reconciliation							
Weighbridge Name/ Ref:							
Weighbridge Reference:							
	Receipt no.			Banking details			Discrepancy/ Comments
Month	From	To	Amount collected	Date in statement	Bank Account	Amount credited	
July							
August							
September							
October							
November							
December							
January							
February							
March							
April							
May							
June							
Total			0			0	
Completed by:				Checked by:			
Name:				Name:			
Signature:				Signature:			
Date:				Date:			

Appendix 21: National summary parking fees

Monthly parking fee- all weighbridges			
FY			
	Amount collected		Amount credited
			Discrepancy/ Comments
July	0		0
August	0		0
September	0		0
October	0		0
November	0		0
December	0		0
January	0		0
February	0		0
March	0		0
April	0		0
May	0		0
June	0		0
Total	0		0
Completed by:		Checked by:	
Name:		Name:.....	
Signature:		Signature:.....	
Date:		Date:.....	

Appendix 22: Funds received and spent

Monitoring of expenditure in agreed categories					
Implementing Agency:					
Period covered:.....					
Expenditure Category	Agreement Amount- T Shs	Actual received- T Shs	Received vs Agreement (%)	Spent vs Received (%)	Remarks
Road development					
Road maintenance					
Supervision of road activities					
Monitoring and administration					
Emergency expenditure					
.....					
.....					
.....					
.....					
.....					
Total					
Completed by:					
Name:.....		Signature:.....		Date:.....	
Reviewed by:					
Name:.....		Signature:.....		Date:.....	

Appendix 23: Roll overfunds as at

Roll over funds as at 30 June								
Implementing Agency:								
Expenditure category	Approved - T Shs	Received- T Shs	Roll over b/fwd T Shs	Total available- T Shs	Total expenditure T Shs	roll over c/fwd T Shs	Roll over as % of available funds	Remarks
Road development								
Road maintenance								
Supervision of road activities								
Monitoring and administration								
Emergency expenditure								
.....								
.....								
.....								
.....								
.....								
Total								
Completed by:								
Name:.....		Signature:.....			Date:.....			
Reviewed by:								
Name:.....		Signature:.....			Date:.....			

Appendix 24:: Key performance indicators- MoW

MINISTRY OF WORKS								
Report on Performance Indicators for the Quarter Ended: xxxxxxxxxxxxxxxxxxxx								
		This Quarter		Year to-date		Annual		Remarks
		Target	Actual	Target	Actual	Target	Actual	
	Compliance with the Act							
1	Percentage of RFB disbursed amounts spent on: maintenance and emergency repair of classified roads and related administrative costs in accordance with approved operational plan.	Not less than 90%						
2	Percentage of RFB disbursed amounts spent on: roads development and related administrative costs in accordance with approved plan and budget.	Not more than 10%						
3	Date when the Board acknowledged receipt of the Ministry's audited financial statements (dd/mm/yyyy)	30/09/20xx						
	Annual Performance Agreement							
4	Amount of rolled-over funds from previous year (Shs millions) and as percentage of total RFB funds (%)	not more than 25% of total funds						
5	Board approval for the use of rolled-over funds obtained on (dd/mm/yyyy)	by 31 July						
6	Total amount of budget item reallocations in excess of 10% of item budgets.							
	Budget item reallocations in excess of 10% made with concurrence of the Board	Agreement with Board in writing						
	Accrued savings and budget overruns reported to the Board	Quarterly						
	Public Policy Matters							
7	Percentage of women in all contracts	at least 10%						
8	Percentage of works outsourced vs force account	at least 98%						

9	Percentage of local people employed in unskilled jobs	100%						
	Percentage of contracts awarded to (trained and registered) Labour Based Contractors.	At least 20%						
	(Draft) Road and Fuel Tolls Regulations of 2013							
10	RFB funds spent on :							
	(a) road maintenance							
	(b) road development (c) supervision							
	Financial Management & Audit							
11	Up-to-date cashbook for RFB funds in place (Attach copy of approve bank reconciliation)	Should be balanced monthly and supported by approved bank reconciliation						
12	Dates of public disclosure of details of funds received from RFB. Methods used e.g. public notice boards, newspapers of nationwide reach, agency website.	Publicised half yearly						
13	Type of audit opinion issued by CAG on last year's financial statements.	Clean/ Unqualified						
14	List all audit queries related to RFB financing outstanding at reporting date							
15	Whether the internal audit unit/ department of the entity carried out internal audit reviews of road sector activities (attach copies of reports)							
16	Existence of complete and up-to-date Assets Register	In place						
17	Existence of credible system to handle governance issues raised by the public, e.g. a robust, working whistle blowing mechanism that the public believe in.	In place						

Contracts Over/ Under runs Summary as at xxxxxxxxxxxx - Amounts in Shs Millions							
Contract Description	Contractor	Date of Contract	Original Amount	Variations	Revised Contract Amount	Total payment	(Over)/ Under
Total							

Updated Cash Received from RFB Report for the Quarter Ended: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx																
	July		August		September		Total Q 1	Year to date	October		November		December		Total Q 2	Year to date
	Shs	Date recv	Shs	Date recv	Shs	Date recv	Shs	Shs	Shs	Date recv	Shs	Date recv	Shs	Date recv	Shs	Shs
Budget																
Actual																
Over/ (Under) Budget																
	January		February		March		Total Q 3	Year todate	April		May		June		Total Q 4	Year todate
	Shs	Date recv	Shs	Date recv	Shs	Date recv	Shs	Shs	Shs	Date recv	Shs	Date recv	Shs	Date recv	Shs	Shs
Budget																
Actual																
Over/ (Under) Budget																

Status of Rolled-over Funds from FY 20xx/xx												
	July	Aug.	Sept	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June
Balance start of the month												
Spent during month												
Balance at month end												

Appendix 25: Key performance indicators- PMORALG/LGA

PMO-RALG/ LGA								
Report on Performance Indicators for the Quarter Ended: xxxxxxxxxxxxxxxxxxxx								
		This Quarter		Year to-date		Annual		Remarks
		Target	Actual	Target	Actual	Target	Actual	
	Compliance with the Act							
1	Percentage of RFB disbursed amounts spent by the agency on: maintenance and emergency repair of classified roads and related administrative costs in accordance with approved operational plan.	Not less than 90%						
2	Percentage of RFB disbursed amounts spent by the agency on: roads development and related administrative costs in accordance with approved plan and budget.	Not more than 10%						
3	Date when the Board acknowledged receipt of the agency's audited financial statements (dd/mm/yyyy)	30/09/20xx						
	Annual Performance Agreement							
4	Amount of rolled-over funds from previous year (Shs millions) and as percentage of total RFB funds (%)	not more than 25% of total funds						
5	Board approval for the use of rolled-over funds obtained on (dd/mm/yyyy)	by 31 July						
6	Total amount of budget item reallocations in excess of 10% of item budgets.							
	Budget item reallocations in excess of 10% made with concurrence of the Board	Agreement with Board in writing						
	Works funds committed with signed contracts	100% by end of financial year						
	Public Policy Matters							
7	Percentage of women in all contracts	at least 10%						
8	Percentage of works	at least 98%						

	outsourced vs force account							
9	Percentage of local people employed in unskilled jobs	100%						
	Percentage of contracts awarded to (trained and registered) Labour Based Contractors.	At least 20%						
	(Draft) Road and Fuel Tolls Regulations of 2013							
10	RFB funds spent on : (a) road maintenance (b) road development (c) supervision							
	Financial Management & Audit							
11	Up-to-date cashbook for RFB funds in place (Attach copy of approve bank reconciliation)	Should be balanced monthly and supported by approved bank reconciliation						
12	Dates of public disclosure of details of funds received from RFB. Methods used e.g. public notice boards, newspapers of nationwide reach, agency website.	Publicised half yearly						
13	Type of audit opinion issued by CAG on last year's financial statements.	Clean/ Unqualified						
14	List all audit queries related to RFB financing outstanding at reporting date							
15	Whether the internal audit unit/ department of the entity carried out internal audit reviews of road sector activities (attach copies of reports)							
16	Existence of complete and up-to-date Assets Register in place	In place						
17	Existence of credible system to handle governance issues raised by the public, e.g. a robust, working whistle blowing mechanism that then public believe in.	In place						

Contracts Over/ Under runs Summary as at xxxxxxxxxxxxxxxxxx - Amounts in Shs Millions							
Contract Description	Contractor	Date of Contract	Original Amount	Variations	Revised Contract Amount	Total payment	(Over)/ Under
Total							

Updated Cash Received from RFB Report for the Quarter Ended: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

	July		August		September		Total Q 1	Year to date	October		November		December		Total Q 2	Year to date
	Shs	Date recv	Shs	Date recv	Shs	Date recv	Shs	Shs	Shs	Date recv	Shs	Date recv	Shs	Date recv	Shs	Shs
Budget																
Actual																
Over/ (Under) Budget																
	January		February		March		Total Q 3	Year to date	April		May		June		Total Q 4	Year to date
	Shs	Date recv	Shs	Date recv	Shs	Date recv	Shs	Shs	Shs	Date recv	Shs	Date recv	Shs	Date recv	Shs	Shs
Budget																
Actual																
Over/ (Under) Budget																

Status of Rolled-over Funds from FY 20xx/xx												
	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June
Balance start of the month												
Spent during month												
Balance at month end												

Appendix 26: Key performance indicators- TANROADS

TANROADS								
Report on Performance Indicators for the Quarter Ended: xxxxxxxxxxxx								
		This Quarter		Year to-date		Annual		Remarks
		Target	Actual	Target	Actual	Target	Actual	
	Compliance with the Act							
1	Percentage of RFB disbursed amounts spent by the agency on: maintenance and emergency repair of classified roads and related administrative costs in accordance with approved operational plan.	Not less than 90%						
2	Percentage of RFB disbursed amounts spent by the agency on: roads development and related administrative costs in accordance with approved plan and budget.	Not more than 10%						
3	Date when the Board acknowledged receipt of the agency's audited financial statements (dd/mm/yyyy)	30/09/20xx						
	Annual Performance Agreement							
4	Amount of rolled-over funds from previous year (Shs millions) and as percentage of total RFB funds (%)	not more than 25% of total funds						
5	Board approval for the use of rolled-over funds obtained on (dd/mm/yyyy)	by 31 July						
6	Total amount of budget item reallocations in excess of 10% of item budgets.							
	Budget item reallocations in excess of 10% made with concurrence of the Board	Agreement with Board in writing						
	Works funds committed with signed contracts	100% by end of financial year						
	Public Policy Matters							
7	Percentage of women in all contracts	at least 10%						
8	Percentage of works outsourced vs force account	at least 98%						

9	Percentage of local people employed in unskilled jobs	100%						
	Percentage of contracts awarded to (trained and registered) Labour Based Contractors.	At least 20%						
	(Draft) Road and Fuel Tolls Regulations of 2013							
10	RFB funds spent on : (a) road maintenance (b) road development (c) supervision							
	Financial Management & Audit							
11	Up-to-date cashbook for RFB funds in place (Attach copy of approve bank reconciliation)	Should be balanced monthly and supported by approved bank reconciliation						
12	Dates of public disclosure of details of funds received from RFB. Methods used e.g. public notice boards, newspapers of nationwide reach, agency website.	Publicised half yearly						
13	Type of audit opinion issued by CAG on last year's financial statements.	Clean/ Unqualified						
14	List all audit queries related to RFB financing outstanding at reporting date							
15	Whether the internal audit unit/ department of the entity carried out internal audit reviews of road sector activities (attach copies of reports)							
16	Existence of complete and up-to-date Assets Register in place	In place						
17	Existence of credible system to handle governance issues raised by the public, e.g. a robust, working whistle blowing mechanism that then public believe in.	In place						

Contracts Over/ Under runs Summary as at xxxxxxxxxxx- Amounts in Shs Millions							
Contract Description	Contractor	Date of Contract	Original Amount	Variations	Revised Contract Amount	Total payment	(Over)/ Under
Total							

Updated Cash Received from RFB Report for the Quarter Ended: xxxxxxxxxxxxxxxxxxxxxxxxxxx																
	July		August		September		Total Q 1	Year to date	October		November		December		Total Q 2	Year to date
	Shs	Date recv	Shs	Date recv	Shs	Date recv	Shs	Shs	Shs	Date recv	Shs	Date recv	Shs	Date recv	Shs	Shs
Budget																
Actual																
Over/ (Under) Budget																
	January		February		March		Total Q 3	Year to date	April		May		June		Total Q 4	Year to date
	Shs	Date recv	Shs	Date recv	Shs	Date recv	Shs	Shs	Shs	Date recv	Shs	Date recv	Shs	Date recv	Shs	Shs
Budget																
Actual																
Over/ (Under) Budget																

Status of Rolled-over Funds from FY 20xx/xx												
	July	Aug	Sept	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	April	May	June
Balance start of the month												
Spent during month												
Balance at month end												

Schedule of Funds for Road Activities from All Sources as at xxxxxxxxxx (dd/mm/yyyy)																
	July - Sept		To-date		Oct.- Dec.		To date		Jan.- Mar		To-date		April - June		To-date	
	Shs	%	Shs	%	Shs	%	Shs	%	Shs	%	Shs	%	Shs	%	Shs	%
SOURCE																
RFB																
DANIDA																
COMMUNITY																
OWN SOURCES																
OTHERS (ITEMISE)																
OTHERS (ITEMISE)																
OTHERS (ITEMISE)																
OTHERS (ITEMISE)																
OTHERS (ITEMISE)																
Total																

Appendix 27: Monthly reconciliation of imported fuel- ex TRA

RECONCILIATION OF IMPORTED FUEL FOR THE MONTH OF:.....						
TANZANIA REVENUE AUTHORITY (TRA)						
(Quantity in litres)						
1	Ship name:	XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
	Importation point	XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
	BoL reference:	XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
		Diesel	Petrol	Kerosene	Jet A 1	Other, HFO
	Declared import quantity (a)	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
	Verified import quantity (b)	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
	Discrepancy (a) - (b)					
	Domestic market fuel					
	Qualify for fuel levy (c)					
	Exempted (d)					
	Sub-total (c) + (d)					
	Transit fuel (e)	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
	Total (c) + (d) +(e)					
	Check: (c) + (d) + (e) = (b): if not, follow up any discrepancy.					
2	Ship name:	XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
	Importation point	XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
	BoL reference:	XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
		Diesel	Petrol	Kerosene	Jet A 1	Other
	Declared import quantity (a)	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
	Verified import quantity (b)	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
	Discrepancy (a) - (b)					
	Domestic market fuel					
	Qualify for fuel levy (c)					
	Exempted (d)					
	Sub-total (c) + (d)					
	Transit fuel (e)	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
	Total (c) + (d) +(e)					
	Check: (c) + (d) + (e) = (b): if not, follow up any discrepancy.					
3	etc. (include all ships for the month)					

Total for all ships (if more than one ship)					
	Diesel	Petrol	Kerosene	Jet A 1	Other
Declared import quantity (k)	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Verified import quantity (l)	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Discrepancy (k) - (l)					
<hr/>					
Domestic market fuel					
Qualify for fuel levy (m)					
Exempted (n)					
Sub-total (m) + (n)					
Transit fuel (o)	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Total (m) + (n) +(o)					

Note: Fuel levy due before any adjustments for localised in-transit fuel should be based on (m)

Verification is by: physical measurements carried out by inspectors/ surveyors from: TRA, PIC, EWURA, TPA, TBS, WMA and OMCs before a vessel offloads cargo; each of whom produces a report.
 (m) + (n) + (o) = totals of (b) for all ships above

Prepared by: (Name)
 Signature.....; Date.....

Verified by:.....(Name)
 Signature:.....; Date.....

Appendix 28: Monthly reconciliation of domestic market fuel ex. TRA

RECONCILIATION OF DOMESTIC FUEL FOR THE MONTH OF:.....					
TANZANIA REVENUE AUTHORITY (TRA)					
(Quantity in litres)					
	Diesel	Petrol	Kerosene	Jet A 1	Other
Total verified imports for domestic market (a)	xxxxxx	xxxxxx	xxxxxxx	xxxxxx	xxxxxx
Domesticated transit quantities (b)	xxxxxx	xxxxxx	xxxxxxx	xxxxxx	xxxxxx
Total fuel for domestic market (a) + (b)					
Total verified imported fuel in-transit fuel (c)	xxxxxx	xxxxxx	xxxxxxx	xxxxxx	xxxxxx
Domesticated transit quantities (d)	xxxxxx	xxxxxx	xxxxxxx	xxxxxx	xxxxxx
Net transit fuel (c) - (d)	xxxxxx	xxxxxx	xxxxxxx	xxxxxx	xxxxxxx
Total fuel (domestic & transit)					
Note: Check total fuel with figures in Appendix 27- (m) + (n) + (o). Any discrepancies should be investigated					
Prepared by: (Name)					
Signature.....; Date.....					
Verified by:.....(Name)					
Signature:.....; Date.....					

Appendix 29: Monthly reconciliation of imported fuel ex- PIC

RECONCILIATION OF IMPORTED FUEL FOR THE MONTH OF:.....						
PETROLEUM IMPORTATION COORDINATOR (PIC)						
		(Quantity in litres)				
1 Point of Importation	Ship name:	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				
XXXXXXXXXXXXXXXXXXXX	Supplier:	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				
	BoL reference:	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				
		Diesel	Petrol	Kerosene	Jet A 1	Other, HFO
	Declared import quantity (a)	XXXXXX	XXXXXX	XXXXXXX	XXXXXX	XXXXXX
	Verified import quantity (b)	XXXXXX	XXXXXX	XXXXXXX	XXXXXX	XXXXXX
	Discrepancy (a) - (b)					
	Domestic market fuel (c)	XXXXXX	XXXXXX	XXXXXXX	XXXXXX	XXXXXX
	Transit fuel (d)	XXXXXX	XXXXXX	XXXXXXX	XXXXXX	XXXXXX
	Total (c) + (d)					
	Check: (c) + (d) = (b): if not, follow up any discrepancy.					
2 Point of Importation	Ship name:	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				
XXXXXXXXXXXXXXXXXXXX	Supplier:	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				
	BoL reference:	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				
		Diesel	Petrol	Kerosene	Jet A 1	Other, HFO
	Declared import quantity (a)	XXXXXX	XXXXXX	XXXXXXX	XXXXXX	XXXXXX
	Verified import quantity (b)	XXXXXX	XXXXXX	XXXXXXX	XXXXXX	XXXXXX
	Discrepancy (a) - (b)					
	Domestic market fuel (c)	XXXXXX	XXXXXX	XXXXXXX	XXXXXX	XXXXXX
	Transit fuel (d)	XXXXXX	XXXXXX	XXXXXXX	XXXXXX	XXXXXX
	Total (c) + (d)					
	Check: (c) + (d) = (b): if not, follow up any discrepancy.					
3	etc. (include all ships for the month)					

	Total for all ships (if more than one ship)					
		Diesel	Petrol	Kerosene	Jet A 1	Other, HFO
	Declared import quantity (k)	xxxxxx	xxxxxx	xxxxxxx	xxxxxx	xxxxxx
	Verified import quantity (l)	xxxxxx	xxxxxx	xxxxxxx	xxxxxx	xxxxxx
	Discrepancy (k) - (l)					
	Domestic market fuel (m)	xxxxxx	xxxxxx	xxxxxxx	xxxxxx	xxxxxx
	Transit fuel (n)	xxxxxx	xxxxxx	xxxxxxx	xxxxxx	xxxxxx
	Total (m) + (n)					
Note: Fuel levy due before any adjustments for localised in-transit fuel should be based on (m)	(m) + (n) = (l); if not investigate discrepancy					
	Verification is by: physical measurements carried out by inspectors/ surveyors from: TRA, PIC, EWURA, TPA, TBS, WMA and OMCs before a vessel offloads cargo; each of whom produces a report.					
	Prepared by: (Name)					
	Signature.....; Date.....					
	Verified by:.....(Name)					
	Signature:.....; Date.....					

Appendix 30: Monthly reconciliation of imported fuel ex: EWURA

RECONCILIATION OF IMPORTED FUEL FOR THE MONTH OF:.....						
ENERGY & WATER UTILITIES REGULATORY AUTHORITY (EWURA)						
(Quantity in litres)						
1	Importation point	XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
		Diesel	Petrol	Kerosene	Jet A 1	Other, HFO
	Declared import quantity (a)	XXXXXX	XXXXXX	XXXXXX	XXXXX	XXXXXXX
	Verified import quantity (b)	XXXXXX	XXXXXX	XXXXXX	XXXXX	XXXXXXX
	Discrepancy (a) - (b)					
	Domestic market fuel (c)					
	Transit fuel (d)	XXXXXX	XXXXXX	XXXXXXX	XXXXX	XXXXXXX
Total (c) + (d)						
Check: (c) + (d) = (b): if not, follow up any discrepancy.						
2	Importation point	XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
		Diesel	Petrol	Kerosene	Jet A 1	Other, HFO
	Declared import quantity (a)	XXXXXX	XXXXXX	XXXXXX	XXXXX	XXXXXXX
	Verified import quantity (b)	XXXXXX	XXXXXX	XXXXXX	XXXXX	XXXXXXX
	Discrepancy (a) - (b)					
	Domestic market fuel (c)					
	Transit fuel (d)	XXXXXX	XXXXXX	XXXXXXX	XXXXX	XXXXXXX
Total (c) + (d)						
Check: (c) + (d) = (b): if not, follow up any discrepancy.						
3	etc. (include all importation points for the month)					
		Diesel	Petrol	Kerosene	Jet A 1	Other, HFO
	Total declared import quantity (k)	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
	Total verified import quantity (l)	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
	Discrepancy (k) - (l)					
	Total domestic market fuel (m)					
	Total transit fuel (n)	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Total (m) + (n)						
Check: (m) + (n) = (l): if not, follow up any discrepancy.						
	Diesel	Petrol	Kerosene	Jet A 1	Other, HFO	
Total verified import quantity (o)						
Add: Domesticated transit fuel (p)						
Total domestic fuel: (o) + (p)						
Total declared transit fuel (q)						

Less: Domesticated transit fuel (p)					
Net transit fuel: (q) - (p)					
Total domestic & transit fuel					

Note: Verification is by: physical measurements carried out by inspectors/ surveyors from: TRA, PIC, EWURA, TPA, TBS, WMA and OMCs before a vessel offloads cargo; each of whom produces a report.

The adjusted total above should agree with (1); if not investigate the discrepancy.

Prepared by:

(Name)

Signature.....; Date.....

Verified

by:.....(Name)

Signature:.....; Date.....

Appendix 31: Monthly reconciliation of fuel imports, sales and stocks ex: EWURA

ENERGY & WATER UTILITIES REGULATORY AUTHORITY (EWURA)						
RECONCILIATION OF FUEL IMPORTS AND SALES SUBJECT TO LEVY AS						
AT:.....						
		(all figures in litres)				
		Diesel	Petrol	Kerosene	Jet A 1	Other, HFO
A	Stock balances subject to levy on: 1 July, xxxxx					
Corrected imports for domestic market (after domesticated transit fuel)						
		Diesel	Petrol	Kerosene	Jet A 1	Other, HFO
	July					
	August					
	September					
	October					
	November					
	December					
	January					
	February					
	March					
	April					
	May					
	June					
B	Total to date					
Less: Domestic market imports- exempted from levy						
		Diesel	Petrol	Kerosene	Jet A 1	Other, HFO
	July					
	August					
	September					
	October					
	November					
	December					
	January					
	February					
	March					
	April					
	May					
	June					
C	Total to date					

Sales subject to fuel levy		Diesel	Petrol	Kerosene	Jet A 1	Other, HFO
	July					
	August					
	September					
	October					
	November					
	December					
	January					
	February					
	March					
	April					
	May					
	June					
D	Total to date					
Balance of stocks subject to fuel levy		Diesel	Petrol	Kerosene	Jet A 1	Other, HFO
	July					
	August					
	September					
	October					
	November					
	December					
	January					
	February					
	March					
	April					
	May					
	June					
E	Total to date (A+B-C-D)					
Prepared by:.....		Date:			
Checked by:		Date:			
Approved by:		Date:			

Appendix 32: Monthly fuel imports report ex: TPA

REPORT OF IMPORTED FUEL FOR THE MONTH OF:.....								
TANZANIA PORTS AUTHORITY (TPA)								
(Quantity in litres)								
1	Importation point	XXXXXXXXXXXXXXXXXXXXXXXXXXXX						
		Voyage No.	Date:	Diesel	Petrol	Kerosene	Jet A 1	Other, HFO
	Vessel: XXXXXXXXXXXXXXXXXXXX			XXXXX	XXXXX	XXXXXX	XXXX	XXXXX
	Vessel: XXXXXXXXXXXXXXXXXXXX			XXXXX	XXXXX	XXXXXX	XXXX	XXXXX
	Vessel: XXXXXXXXXXXXXXXXXXXX			XXXXX	XXXXX	XXXXXX	XXXX	XXXXX
		Subtotal- A						
	Analysed into:	Domestic market		XXXXX	XXXXX	XXXXXX	XXXX	XXXXX
		Transit fuel		XXXXX	XXXXX	XXXXXX	XXXX	XXXXX
		Sub-total (B)		XXXXX	XXXXX	XXXXXX	XXXX	XXXXX
		Subtotal A = Subtotal B; if not investigate discrepancy						
2	Importation point	XXXXXXXXXXXXXXXXXXXXXXXXXXXX						
		Voyage No.	Date:	Diesel	Petrol	Kerosene	Jet A 1	Other, HFO
	Vessel: XXXXXXXXXXXXXXXXXXXX							
	Vessel: XXXXXXXXXXXXXXXXXXXX							
	Vessel: XXXXXXXXXXXXXXXXXXXX							
		Subtotal- A						
	Analysed into:	Domestic market		XXXXX	XXXXX	XXXXXX	XXXX	XXXXX
		Transit fuel		XXXXX	XXXXX	XXXXXX	XXXX	XXXXX
		Sub-total (B)		XXXXX	XXXXX	XXXXXX	XXXX	XXXXX
		Subtotal A = Subtotal B; if not investigate discrepancy						
3	Importation point	XXXXXXXXXXXXXXXXXXXXXXXXXXXX						
		Voyage No.	Date	Diesel	Petrol	Kerosene	Jet A 1	Other, HFO
	Vessel: XXXXXXXXXXXXXXXXXXXX							
	Vessel:							

XXXXXXXXXXXXXXXXXXXXXX								
Vessel: XXXXXXXXXXXXXXXXXXXXXX								
	Subtotal- A							
Analysed into:	Domestic market		XXXXX	XXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXX
	Transit fuel		XXXXX	XXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXX
	Sub-total (B)		XXXXX	XXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXX
	Subtotal A = Subtotal B; if not investigate discrepancy							
Etc.								
	Total imports for the month							
			Diesel	Petrol	Kerosene	Jet A 1	Other, HFO	
	Domestic market							
	Transit fuel							
	Total							
Total imports should be compared with figures from TIC, EWURA and TRA and discrepancies investigated.								
Prepared by:								
(Name)								
Signature.....;								
Date.....								
Verified by:.....(Name)								
Signature:.....;								
Date.....								

Appendix 33: Collection point load daily collection report for abnormal permits and fees

COLLECTING AGENCY:									
ABNORMAL PERMIT FEES AND SURCHARGE									
DAILY COLLECTION REPORT FOR THE MONTH OF:.....									
STATION:.....									
A: Abnormal Load Permits									
S/N	Date	Permit No.	MV No.	Transporter/ Owner	ERV No.	Collection-TZS	Collection-USD	Conversion	TZS equiv
Sub-total (1)									
B: Surcharge									
S/N	Date	Permit No.	MV No	Transporter/ Owner	ERV No.	Collection-TZS	Collection-USD	Conversion	TZS equiv
Sub-total (2)									
Grand total									

Banking details:								
Amount banked:	xxxxxxx							
Reference	xxxxxxx							
Date:	xxxxxxx							
Prepared by:.....				Date:.....				
Checked by;				Date:				
Approved by:				Date:				

Appendix 34: Monthly summary of abnormal load permits, fees and surcharges

COLLECTING AGENCY:.....						
ABNORMAL PERMIT FEES AND SURCHARGE						
MONTHLY SUMMARY COLLECTION REPORT FOR THE MONTH OF:.....						
STATION:.....						
A	Remittance from previous month collections (D of previous month)					xxxxxxx
	STATION	REF. NO ERVs/ PERMITS		Cancelled Permits- S/N	Total Collection- TZS	
		From No.	To No.			
	Abnormal load permit fees					
	SSSSSSSSSS					
	SSSSSSSSSS					
	SSSSSSSSSS					
	SSSSSSSSSS					
	SSSSSSSSSS					
	SSSSSSSSSS					
	Permit fees for all stations(i)				XXXXXXXXXX	
	Surcharge					
	SSSSSSSSSS					
	SSSSSSSSSS					
	SSSSSSSSSS					
	SSSSSSSSSS					
	SSSSSSSSSS					
	Surcharge for all stations (ii)				XXXXXXXXXX	
B	Total collections for the month (i) + (ii)					XXXXXXXXXX
C	Total remittance from current month collections					yyyyyyy
D	Current month collections not remitted (B - C); analysed per collection station					yyyyyyy
E	Total remittance for the month (A + C)					zzzzzzzz
	Prepared by:.....		Date:.....			
	Checked by:		Date:			
	Approved by:.....		Date:			