



THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WORKS  
**ROADS FUND BOARD**



**STRATEGIC PLAN FOR THE PERIOD BETWEEN THE FY  
2026/27 TO FY 2030/31**

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## STATEMENT OF THE BOARD'S CHAIRPERSON

The Roads Fund Board is proud to present its Fourth Five-Year Strategic Plan covering the period from the financial year 2026/27 to 2030/31. With 25 years of dedicated service in managing road maintenance financing in Tanzania, the Board has consistently worked towards ensuring a sustainable, efficient, and resilient road network that supports economic growth and enhances the quality of life for all citizens. Over the past quarter-century, the Board has navigated numerous challenges and embraced opportunities to maintain and improve the country's road infrastructure.

During the implementation of the preceding Strategic Plan between the financial year 2021/22 to 2025/26, Tanzania's classified road network recorded moderate overall condition levels, with an average of about 45 – 50 percent of the network remaining in good condition, around 25 – 30 percent in fair condition, and approximately 20 – 25 percent in poor condition.

While priority trunk and regional roads benefited from sustained maintenance interventions, sections exposed to heavy traffic loads, climatic shocks and delayed maintenance

nce experienced accelerated deterioration. These trends highlight both the progress made and the persistent maintenance gap that continues to challenge the sustainability of road assets. The experience of 2021–2025 has reinforced the need for predictable, adequate, and climate-responsive financing mechanisms to prevent further network degradation and preserve past investments.

This Plan is therefore, informed by lessons learned over the past quarter-century and responds to emerging challenges facing the road sector, including climate change impacts, increased traffic demand, and rising road maintenance costs. It provides a clear and comprehensive roadmap for addressing these challenges while adapting to the evolving needs of the transport sector. The Plan articulates the Board's vision, mission, and core values, and sets out strategic objectives with measurable targets to guide implementation. It emphasizes strengthened governance, diversified and sustainable funding sources, and the adoption of innovation and technology to enhance operational efficiency.

The collaborative input from our partners, stakeholders, and internal teams has been invaluable in shaping the plan. Together, we are dedicated to overcoming obstacles and seizing opportunities to realize a well-maintained road network that supports Tanzania's socio-economic development goals. Our goal remains clear: to achieve a well-maintained road network that benefits all Tanzanians.

As Chairperson, I reaffirm the Board's commitment to providing effective oversight and support for the successful implementation of this Strategic Plan. The Board will closely monitor performance, uphold transparency and accountability, and mobilize the necessary partnerships and resources to achieve the intended results. I call upon all stakeholders' government institutions, the private sector, development partners, and citizens to actively participate in implementing this Plan. Together, we will safeguard Tanzania's road infrastructure and contribute to the socio-economic wellbeing of all Tanzanians.



Board Chairperson,  
**Roads Fund Board**

## EXECUTIVE SUMMARY

The Roads Fund Board has developed its Fourth Five-Year Strategic Plan for the period 2026/27 to 2030/31 to address the increasing demands on Tanzania's road infrastructure. This plan responds to trends of rapid road network expansion, the effects of climate change, and the pressing need for adequate road maintenance financing.

Road condition status provided by roads agencies indicated that from June, 2021 to June, 2025 on average, about half of the classified road network was maintained in good condition, roughly one-quarter remained in fair condition, while between one-fifth and one-quarter of roads were in poor condition, reflecting maintenance backlogs and funding constraints. The proportion of roads in poor condition was more pronounced in areas affected by extreme weather events, high axle loads, and delayed periodic maintenance.

A comprehensive situational analysis further identified challenges including limited financing capacity, delays in revenue remittance, and rising unit costs of road maintenance. These factors constrained the ability to timely address deterioration, leading to gradual decline in network condition despite ongoing routine maintenance efforts.

The revised **Vision** “Excellence in sustainable road fund management for a well-maintained public road network” captures our commitment to ensuring a resilient infrastructure that serves all Tanzanians. We are guided by our **Mission** to ensure sustainable financing and effective oversight of road maintenance, prioritizing competence, innovation, and strategic partnerships for the socio-economic wellbeing of the public.

The core values of integrity, transparency, teamwork, competence, and innovation underpin our operations, ensuring that we act ethically, work collaboratively, and continuously seek innovative solutions to challenges.

The strategic plan emphasizes sustainable financing mechanisms and aims to reduce reliance on traditional revenue sources by diversifying income streams. Key objectives include:

- Objective A: Sustainable financing for the maintenance of resilient road assets enhanced;
- Objective B: Governance and accountability in utilization and management of Roads Fund resources strengthened;
- Objective C: RFB capacity to undertake its mandate and innovation enhanced; and
- Objective D: Crosscutting issues enhanced (HIV/AIDS, NCDs, anti-corruption, nutrition, gender, and environment).

The resources for this plan include human resource and comprehensive budget that reflects our strategic priorities and addresses the identified challenges. Adequate financial resources will be allocated to implement the planned initiatives, ensuring that we achieve our objectives while fostering socio-economic development. Furthermore, performance metrics have been established to monitor progress and ensure accountability, enabling the Board to assess the effectiveness of its strategies and interventions.

With the support of key stakeholders, we are confident that the initiatives outlined in this strategic plan will strengthen our capacity to manage and maintain road assets efficiently, contribute to national development goals, and achieve our vision of excellence in road fund management.



Chief Executive Officer,  
**Roads Fund Board**

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## LIST OF ABBREVIATIONS

|          |                                                      |
|----------|------------------------------------------------------|
| AfCFTA   | The African Continent Free Trade Area                |
| CAG      | Controller and Auditor General                       |
| CIA      | Chief Internal Auditor                               |
| CRB      | Contractors Registration Board                       |
| DPRM     | Director of Planning and Resource Mobilization       |
| DTO      | Director of Technical Operations                     |
| e-GA     | e- Government Agency                                 |
| ERB      | Engineers Regulation Board                           |
| FYDP     | Five-Year Development Plan                           |
| HHRMA    | Head of Human Resource Management and Administration |
| ICT      | Information and Communications Technology            |
| JTSR     | Joint Technical Sector Review                        |
| MIS      | Management Information System                        |
| MoW      | Ministry of Works                                    |
| NCDs     | Non-Communicable Diseases                            |
| PPA      | Public Procurement Act                               |
| PPRA     | Public Procurement Regulatory Authority              |
| PPP      | Public-Private Partnership                           |
| RFB      | Roads Fund Board                                     |
| RF       | Road Fund                                            |
| RMI      | Road Maintenance Initiative                          |
| SDGs     | Sustainable Development Goals                        |
| SSATP    | Sub-Saharan Africa Transport Program                 |
| TANROADS | Tanzania National Roads Agency                       |
| TARURA   | Tanzania Rural and Urban Roads Agency                |
| TRDMS    | Tanzania Road Data Management System                 |

## CHAPTER ONE

### 1. INTRODUCTION

#### 1.1 Historical Background

Towards the end of 1990s, road network in Tanzania, like in most African countries, was experiencing rapid deterioration and huge backlog maintenance due to inadequate and untimely maintenance. Inadequate and untimely maintenance were caused by inadequate funds to finance. By then, road maintenance works were been financed through Consolidated budget under the general Government budget.

Unreliability and inadequate financing of road maintenance led to severe deterioration of Tanzania's road network. The deterioration caused an estimated loss of USD 200 million yearly and only about 10 percent of the network was in a good condition. This led to increased transport and transportation costs and inaccessibility of most rural areas.

To address this challenge, Tanzania, together with other African countries, implemented reforms in road sub-sector under Road Maintenance Initiative (RMI) through the Sub-Saharan Africa Transport Sector Program (SSATP) in 1990s. The main aim of the reforms was to improve sustainable management of road sector. One of the outcomes of the reforms was establishment of Roads Fund and its Board under the Roads and Fuels Tolls Act, CAP 220.

#### 1.2 Mandate of the Roads Fund Board

The Board mandate is to manage the Roads Fund by ensuring full collection, disbursement of the funds to Road Agencies and monitoring the utilisation of the funds to ensure value for money.

#### 1.3 Roles and Functions

Pursuant to the Act, the main functions of the Board with respect to the Fund are:

- (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 roads and fuel tolls for the purpose of ensuring adequate and stable flow of funds to road operations;
- (b) To set out procedures for agents with respect to the collection of roads and fuel tolls for the purpose of the Fund;
- (c) To ensure full collection and transfer of collected roads and fuel tolls to the Fund's account;
- (d) To develop and review periodically the formula for allocation and disbursement from the Fund to road agency and advise the roads minister accordingly;
- (e) To recommend to the roads minister an allocation of funds for road agency to undertake road management at a level that is suitable and affordable;
- (f) To disburse funds from the Fund to road agencies;
- (g) To ensure that the operations of road agencies and the Fund are technically and financially sound; and

- (h) To monitor the use of the funds disbursed to road agencies for the purpose of the objectives of the Fund.

To perform its roles and functions effectively, the Board prepares and implement five-year strategic plans. The plans specify the following main elements:

- Vision and mission to give direction for planning and implementing Board's operations;
- Core values necessary for achieving the vision and mission;
- Objectives to be attained in order to achieve the vision and mission;
- Targets to be achieved for each objective; and
- Results framework specifying how results are measured.

#### **1.4 RFB Five -Year Strategic Plan IV**

The five-year Strategic Plan IV covers the period 2026/27 to 2030/31. It has been developed at a time when the road maintenance financing requirements have increased due to - among other factors - expansion of road network, impact of climate change. Meanwhile technological advancement is reducing potential of fuel levy as the main source of revenue due increased use of alternative sources of energy and increased fuel-efficient vehicles. Therefore, the Plan has been prepared with the purposes to address these challenges.

#### **1.5 Purpose of the Plan**

The purpose of Plan IV is to present critical issues in management of road maintenance and strategic interventions that the Board intends to implement to address the issues during the period 2026/27 to 2030/31. The Plan provides the basis for accountability by assessing Board's performance against pre-set key performance indicators.

#### **1.6 Approach**

Preparation of the Plan has been guided by the National Planning Guidelines of the National Planning Commission - President's Office Planning and Investment. The Board prepared the Plan in collaboration with Road Agencies; Ministry of Works; Prime Minister's Office Regional Administration and Local Government; Ministry of Finance and the Office of Treasury Registrar. National Planning Commission provided technical support for its preparation.

The Board reviewed the third Strategic Plan for the period of financial year 2021/22 to 2025/26 to inform the preparation process. From the review, critical issues and challenges were identified and they formed basis for preparation of the new Plan. In addition, documentary review was conducted to ensure alignment of the Plan with key related legal provisions, policies, visions, plans and protocols.

#### **1.7 Layout of the Plan**

The Plan consists of five chapters. Chapter One presents introduction to the Plan including background, approach, purpose of the Plan whereas Chapter Two discusses the situational analysis covering performance review, stakeholder analysis and strength, weakness, opportunities and constraints (SWOC) analysis. Chapter Three presents the Plan for the

period financial year 2026/27 to 2030/31 including Mission, Vision, Core Values, Objectives, Strategies, Targets and Key Performance Indicators. Chapter Four presents the resources for the plan whereas the Chapter Five presents the results framework for the Plan.

The Plan includes three annexes the organogram, the Plan implementation matrix and the results framework.

## CHAPTER TWO

### 2. SITUATION ANALYSIS

#### 2.1 Introduction

Chapter Two presents the internal and external situation analysis by analysing previous mission, vision, core values, and performance review on the previous objectives and targets, benchmarking, SWOC and stakeholder's analysis. Furthermore, the analysis and assessment of relevant policy, program, legal frameworks, stakeholders, experience from other countries and financing capacity and road condition. The critical issues are drawn from the analysis and assessment and summarised in the Chapter.

#### 2.2 Assessment of internal and external factors affecting the performance of the Board

The performance of the Board is influence by a combination of internal factors that originate within the institution and external factors arising from the broader operating environment. The internal and external factors are elaborated below.

##### 2.2.1 Internal Factors

Internal factors that directly influence the Board efficiency, effectiveness, and capacity to implement its mandate are summarized in **Table 2.1**.

**Table 2.1: Effect of Internal Factors**

| Area                                                    | Strengths                                                                                                                                                                                                                                     | Weaknesses                                                                                                                                                          | Effects on Performance                                                                                                          |
|---------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| Organizational capacity<br>(Human resources and skills) | (a) Skilled technical staff in all required specialties.<br>(b) Strong commitment by the Management to implement strategic directives and performance monitoring.<br>(c) Effective training and capacity-building initiatives.                | Inadequate succession planning and risk knowledge gaps.                                                                                                             | Internal capacity gaps occasionally hinder timely execution of strategic targets, system maintenance, and monitoring functions. |
| Institutional systems, processes and structure          | Existence of robust management systems:<br>(a) Management Information System (MIS), e-Office, e-Monitoring system;<br>(b) Electronic monitoring and evaluation system;<br>(c) Risk management tools; and<br>(d) Financial management systems. | (a) Fragmented Board and Road Agencies databases limit real-time monitoring; and<br>(b) Dependence on manual or semi-digital processes in some of Board operations. | Operational inefficiencies due to system disintegrations                                                                        |
| Leadership and governance                               | (a) Clear delegation of roles and responsibilities across Units.<br>(b) Strong leadership support for strategic planning, monitoring, and compliance.                                                                                         | (a) Limited leadership development programs.<br>(b) Potential challenges in balancing competing Unit priorities.                                                    | Governance remains strong, but leadership gaps may affect long-term sustainability and change management.                       |
| Financial and operational controls                      | (a) Strong internal audit mechanisms;<br>(b) Proper adherence to procurement, financial reporting, and audit requirements; and<br>(c) Development and enforcement of codes of ethics and conflict-of-interest policies.                       | (a) Partial remittance of collected funds affects planning; and<br>(b) Limited internal financing flexibility for large-scale or urgent interventions               | Delays in remittance of funds affect operational efficiency.                                                                    |
| Organizational Culture and Staff Welfare                | (a) High staff satisfaction levels (84%);<br>(b) Supportive work environment; and<br>(c) Effective employee engagement through sports, training, and welfare initiatives.                                                                     | Gaps in coordination between Units, especially regarding timely initiation of procurement requests.                                                                 | Positive culture enhances productivity, but coordination gaps may slow project execution.                                       |

## 2.2.2 External Factors

External factors that affect Board efficiency, effectiveness, and capacity to implement its mandate are summarized in **Table 2.2**.

**Table 2. 2: Effect of External Factors**

| Area                             | Opportunities                                                                                                                                                                                             | Challenges                                                                                                                                                                                              | Effects on Performance                                                                                                          |
|----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| Political and Policy Environment | (a) Strong Government commitment to infrastructure development;<br>(b) Supportive policies under FYDP III, Vision 2050, and Ruling Party Manifesto; and<br>(c) Stable political and security environment. | Limited financial resources and competing Government priorities and programs.                                                                                                                           | Reduce revenue from road user charges for road maintenance and low financing capacity of the Fund.                              |
| Economic Environment             | (a) Potential for PPPs and climate financing for road maintenance; and<br>(b) Robust economic growth increases road usage and collection from fuel levy and transit charges.                              | (a) Outbreak of pandemic reduce economic activities and collection from fuel levy and transit charges.                                                                                                  | Economic volatility directly impacts the adequacy of Roads Fund revenue.                                                        |
| Technological Environment        | (a) Modern digital technologies that can help to improve monitoring and planning; and<br>(b) Government-wide initiatives through eGA to develop integrated digital platforms.                             | (a) Rapid technology changes require continuous upgrades;<br>(b) Cybersecurity risks as digitalization increases; and<br>(c) Limited compatibility and integration of ICT systems across Road Agencies. | Technology improves efficiency but requires investment and capacity building to be fully effective.                             |
| Social Factors                   | (a) Increasing public awareness of road maintenance needs; and<br>(b) Stakeholder forums promote transparency and trust.                                                                                  | (a) Limited public awareness on importance of road maintenance; and<br>(b) Divergent interests of stakeholders complicate consultations.                                                                | Hinder buy-in of introduction of new sources of Roads Fund revenue.                                                             |
| Legal and Regulatory Environment | Supportive legal framework for financing and management of execution of road maintenance works.                                                                                                           | Misinterpretation of legal frameworks and different implementing entities.                                                                                                                              | Misinterpretation and limited understanding of relevant legal frameworks limit management of collection of Roads Fund revenues. |
| Environmental and Climate        | (a) Clear local and international policies, strategies and                                                                                                                                                | (a) Increased maintenance costs due to destruction of road structures by                                                                                                                                | Climate impacts increase maintenance costs reducing Fund                                                                        |

| Area   | Opportunities                                                                                                                                                                       | Challenges                                                 | Effects on Performance |
|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|------------------------|
| Change | <p>guidelines on mitigation and adaptation of impacts of climate change.</p> <p>(b) Willingness of Development Partners to support climate change initiatives and interventions</p> | <p>floods; and</p> <p>(b) Reduce capacity of the Fund.</p> | capacity               |

## 2.3 Review of Vision, Mission and Core Values

### 2.3.1 Analysis of the Current Vision Statement

|               |                                                                              |
|---------------|------------------------------------------------------------------------------|
| <b>Vision</b> | Excellence in road fund management for a well-maintained public road network |
|---------------|------------------------------------------------------------------------------|

The current Vision of the Board provides a long-term aspiration reflecting the organization's mandate of ensuring sustainable road maintenance financing. It is aligned with national frameworks such as Vision 2050, FYDP III, and the Ruling Part Manifesto. They all emphasize improved transport infrastructure as key to economic development.

However, the current Vision does not reflect the evolving and development in various strategic environment such as expansion of the national road network, climate change effects on road infrastructure, the shift toward digital infrastructure and smart financing and the rise of alternative energy sources affecting traditional fuel levy revenues. Therefore, the Vision has been revised with the view to reflect resilience, innovation, technological advancement and capture the Board's leadership role in innovative road financing.

### 2.3.2 Analysis of the Current Mission Statement

|                |                                                                                                                                                                                                          |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Mission</b> | To provide sustainable and sufficient funding for road maintenance to Road Agencies through collection, disbursement, monitoring and control its utilisation for socio-economic wellbeing of the public. |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

The current Mission reflects core functions of the Board as mandated under CAP 220. It further reflects the two main pillars of the Board's work, namely resource mobilization and allocation and oversight, compliance, and value for money monitoring.

However, it does not reflect current challenges and opportunities in road maintenance financing increased use of alternative sources of energy and fuel-efficient vehicles, impact of climate change, emerging stakeholders, use of modern technology and institutional capacity building. Therefore, the current Mission has been reviewed with the view to encompass the challenges and opportunities.

### 2.3.3 Analysis of the Current Core Values

#### Core Values

|                     |   |                                                                                                                                       |
|---------------------|---|---------------------------------------------------------------------------------------------------------------------------------------|
| <b>Integrity</b>    | : | We observe and maintain high standards of ethical behaviour and the rule of law.                                                      |
| <b>Transparency</b> | : | We are open, accountable and responsible to stakeholders.                                                                             |
| <b>Teamwork</b>     | : | We work as a team to achieve our objectives.                                                                                          |
| <b>Competence</b>   | : | We depend on skills, knowledge, and experience in all fields of our operations.                                                       |
| <b>Innovation</b>   | : | We believe in creativity, technologies, and practices to enhance quality, effectiveness and efficiency in road maintenance financing. |

The Board's current core values underpin transparency, ethical conduct, and accountability qualities central to an organization handling public funds. The Plan implementation review

reports indicate that anti-corruption initiatives were executed successfully; high staff satisfaction at 84 percent; ethical codes and conflict-of-interest policies were operational; and high Board compliance. This indicates strong internal culture aligned with the existing core values. Therefore, the existing core values are still valid and can be sustained.

### 2.3.4 Summary of Key Findings

| Element            | Strengths                                                        | Gaps Identified                                                                                                                  | Recommendation                                                         |
|--------------------|------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|
| <b>Vision</b>      | Aligns with mandate; supports national frameworks                | Does not reflect impacts of climate change, innovation, or technology advancement                                                | Revise the Vision to reflect sustainability, resilience and innovation |
| <b>Mission</b>     | Clear and aligned with CAP 220; focuses on funding and oversight | Does not reflect stakeholder engagement, technological advancement, capacity building and emerging challenges and opportunities. | Revise the Mission to reflect current challenges and opportunities     |
| <b>Core Values</b> | Strong on integrity, accountability, professionalism             | NIL                                                                                                                              | Still valid                                                            |

## 2.4 Review of Relevant Information

### (a) Tanzania Development Vision (TDV), 2050



Tanzania Development Vision 2050 sets an ambitious pathway for transforming the nation into an industrialized, knowledge based and upper-middle-income country. Achieving this transformation requires strong, reliable, and modern infrastructure systems, including the transport network which plays a critical role in enabling productivity and competitiveness.

Dira 2050 places integrated logistics among the five national “drivers” of socio-economic transformation, recognizing that efficient movement of people and goods is essential for economic growth, regional integration, and market expansion. As part of this logistics system, the road network remains a foundational component, supporting trade, rural development, industrialization, and service delivery. It highlights recent investments in roads, ports, airports and railways as key catalysts for positioning Tanzania as a competitive regional logistics hub.

For the Board, the Vision’s emphasis on reliable logistics and modernized transportation systems underscores foreseen increased demand for sustainable and predictable road maintenance financing. As Tanzania continues expanding its road network to support industrialization, urbanization and rural connectivity, the pressure on maintenance funding will only intensify. Dira 2050 stresses the need for strong institutions, data driven planning, and effective resource optimization, reinforcing the importance of adequate road maintenance funds to preserve national assets and reduce lifecycle costs.

Furthermore, the Vision's push for regional and global competitiveness relies heavily on well-maintained regional road corridors that connect production zones, ports, borders, and emerging urban centre. Strengthening maintenance financing aligns with the national goal of reducing logistics costs, enhancing trade efficiency, and maximizing returns from infrastructure

investments.

In light of Dira 2050, it becomes imperative for the Board to reinforce strategies for resource mobilization, innovative financing, and performance-based maintenance systems. Ensuring adequate and sustainable funding will be vital for protecting the expanding road network, supporting Tanzania's logistics ambitions, and contributing to the country's broader economic transformation agenda.

## (b) United Nations Sustainable Development Goals



The United Nations' 17 Sustainable Development Goals (SDGs) providing a broader framework for advancing global sustainability across economic, environmental and social dimensions. The goals emphasize the importance of robust infrastructure and innovation as essential catalysts for economic transformation and long-term development. For the Board, the SDGs reinforce the critical role of well-maintained road infrastructure in enabling inclusive growth, improving service delivery and supporting climate-resilient development.

Investment in reliable transport infrastructure and the adoption of innovative technologies are recognized as key drivers of economic competitiveness. The Strategic Plan for the FY 2026/2027 - 2030-2031 will contribute to following United Nations Sustainable Development Goals (SDGs): -

| SDG                                                    | CONTRIBUTION TO SDGs                                                                                                                                                                                                                                                                         |                                                                                       |
|--------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| <b>SDG 9</b> Industry, Innovation, and Infrastructure. | Every shilling spent on maintenance activities contributes to improvement of road quality and reliability, which in turn supports industrial activities, tourism, and rural accessibility.                                                                                                   |  |
| <b>SDG 11</b> Sustainable Cities and Communities       | Funding of roads maintenance activities facilitates access to a safe, affordable, accessible and sustainable transport systems for all while enhancing roads safety.<br><br>Well maintained roads improved drainage systems and reduce risks of flooding and safeguard roads infrastructure. |  |
| <b>SDG 13</b> Climate Action                           | The Board promote use of environmentally friendly materials and climate resilient technologies in maintenance works, reduce energy consumption during construction and enhancing the long-term durability of assets.                                                                         |  |

|                                          |                                                                                                                                                                                                                               |                                                                                     |
|------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| <b>SDG</b><br>Partnerships for the Goals | <b>17</b><br>Strategic partnerships with Government, Development Partners, Road Agencies and stakeholders enable the Board to advance SDG 17 by mobilizing resources and enhancing capacity for sustainable road maintenance. |  |
|------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|

### (c) The Five-Year Development Plan for the FY 2026/27- 2030/31



The overall objective of the Fourth Five-Year Development Plan (FYDP IV) is aligned with the aspirations of Tanzania Development Vision 2050, focusing on accelerating economic transformation through enhanced productivity, innovation, and sustainable development. The Plan emphasizes building a competitive economy supported by modern infrastructure, effective logistics systems, and resilient public services.

Given that transport and logistics are foundational to national productivity and competitiveness, FYDP IV places strong emphasis on developing integrated, efficient, and reliable transport networks.

Key direction points of the FYDP IV that relate to the road sub-sector include the priority of strengthening Tanzania's role as a regional logistics hub. It identifies persistent challenges in transport system particularly inefficiencies, high logistics costs, and inconsistent capacity across road corridors which hinder national and cross-border economic performance. Addressing these issues requires sustained investment in both expansion of road networks and improvement of road quality, especially through regular and effective maintenance.

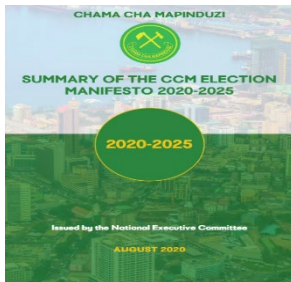
FYDP IV highlights the need for strong and well-coordinated infrastructure systems to unlock productivity, enhance market access, and support industrial development. The Plan underscores that reliable roads are central to reducing transport costs, improving supply chain efficiency, and connecting production zones to domestic, regional and global markets.

The road sub-sector is expected to contribute to the strategic outcomes by ensuring seamless mobility, reducing delays, reducing transport costs, and enabling efficient flow of goods and services. FYDP IV further stresses the importance of institutional effectiveness, data-driven planning, and adequate financing mechanisms to maintain and preserve national road assets. Effective road maintenance is therefore critical to:

- (i) safeguarding infrastructure investments,
- (ii) sustaining the functionality of national and regional corridors, and
- (iii) supporting Tanzania's transition into a competitive logistics and trade hub.

Adequate and predictable financing for road maintenance will be essential for improving road quality, reducing lifecycle costs, and ensuring the durability of investments planned under FYDP IV.

#### **(d) Ruling Party Election Manifesto 2025 – 2030**



The CCM Election Manifesto 2025-2030 continues the Party's commitment to expanding, modernizing, and maintaining the national road network as a foundation for economic growth, regional connectivity, and service delivery.

The Manifesto reaffirms the strategic role of sustainable road financing, strong institutions, and improved maintenance systems in safeguarding Tanzania's expanding road asset base.

The Manifesto emphasizes the continued strengthening of road infrastructure, including trunk, regional, and district roads, with an explicit focus on ensuring that the increasing scale of investment is matched by adequate and predictable maintenance capacity. Consistent with the objectives of previous Manifestos, it underlines the need for improved quality, reliability, and safety of the national road network to support trade, rural development, and mobility.

Key commitments in the 2025 - 2030 Ilani that relate directly to the Board include directives to enhance efficiency and transparency in mobilization and management of road maintenance funds. The Ilani highlights the importance of: -

- (i) strengthening systems for collection of all road-user-related revenues;
- (ii) ensuring effective coordination between TANROADS and TARURA in the planning, allocation and utilization of maintenance resources;
- (iii) improving monitoring and evaluation mechanisms to ensure value for money in road works; and
- (iv) Expanding and protecting the national road network through timely and adequate maintenance interventions.

Furthermore, the Manifesto underscores the Party's intention to continue broadening financing mechanisms for road maintenance through better collection of existing revenue sources, improved compliance systems, and exploration of new revenue sources to match the rapid expansion of paved and gravel roads being constructed nationwide. Strengthened institutional capacity and enhanced oversight are emphasized as essential for preserving the quality and durability of Government funded road assets.

In line with these commitments, the Board is expected to play a central role in improving revenue administration, optimizing allocation formulas, and ensuring that TANROADS and TARURA receive adequate, timely, and well-managed resources for maintenance. Effective road maintenance is positioned as a national priority that directly supports the Manifesto's broader goals of economic transformation, market integration and improved public service delivery.

#### **(e) Construction Industry Policy 2003**

The Policy aims at creating and enabling environment for the development of a vibrant, efficient and sustainable local industry for sustainable economic and social development objectives. The Policy recognises the establishment of Roads Fund and Roads Fund Board as one of the Government-led initiatives geared towards fostering local construction industry.

The objective of the Policy is to develop an internationally competitive industry that will be able to undertake most of the construction projects in Tanzania and export its services and

products, and ensure value for money to industry clients as well as environmental responsibility in the implementation of construction projects. It aims at creating an enabling environment for the development of a vibrant, efficient and sustainable local industry for meaningful economic and social development objectives.

#### **(f) National Transport Policy 2025**

National Transport Policy of 2025 envisage supporting the Government's aspiration to leverage her strategic regional location. The location positions Tanzania as a vital player in regional trade and transport networks. It is therefore potential to become the leading transport and logistics hub for East, Central and Southern Africa and enhance its competitiveness in local, continental and global markets

Tanzania's long-term vision is to become a semi-industrialized, upper middle-income country. Achieving this ambition requires a modern transport system capable of supporting industrial growth, enhancing national competitiveness and improving quality of life for all Tanzanians. In addition to efforts to expand new transport infrastructure, the Policy emphasizes the importance of securing sustainable funding for road maintenance. The Board will continue to implement measures aimed at strengthening the Fund's financial capacity to ensure a well-maintained, passable road network and to promote the use of climate-resilient technologies that address the impacts of climate change on road infrastructure.

#### **(g) Road Safety Policy 2009**

The National Road Safety Policy is a critical initiative in the effort to elevate road safety issues to a position of high priority on the national agenda. It provides the basis for working towards attaining the vision of a safe traffic environment. The Government intends to set-up a dedicated Road Safety Fund to finance road safety activities. The Safety Fund will be financed by the Roads Fund.

Additionally, the budgetary processes within the relevant Government Ministries and Agencies include provisions for implementing road safety activities outlined in the Policy. The Board will continue to ensure that Road Agencies allocate funds in their annual budgets to support road safety initiatives, including routine maintenance works aimed at enhancing safety.

#### **(h) National Environmental Policy of 1997**

The overall objective of the National Environmental Policy of 1997 is to ensure sustainable and equitable use of resources without degrading the environment or risking health or safety; preventing and controlling degradation of land, water, vegetation, and air. Since meteorological services are cross-cutting, the services provide inputs to management of preservation and maintenance of road assets.

#### **(i) National Adaptation Plan**

National Adaptation Plan (NAP) is a systematic and participatory process focused on improving cross-sectoral coordination, integrating adaptation into development, planning and expanding access to climate finance.

It focuses on integrating information on climate impacts and vulnerabilities into the decision-making processes, aligning priorities with the updated Nationally Determined Contribution and developing programs to support the national priorities, and facilitating strategic access to climate finance. Tanzania's NAP serves the dual purpose of increasing Tanzania's resilience to the impacts of climate change and meeting their NDC adaptation targets under the Paris Agreement.

The Board will use the NAP as the framework to access climate finance and capacities necessary for enhancing resilience of road network to impacts of climate change.

#### **(j) The Road Traffic Act 1973**

The Act mandates various authorities in issues related to roads and some have mixed implication on who should execute the provisions it contains. The Act pose challenge for financing road safety and maintenance in relation to the provision of the Road Safety Policy and the Roads and Fuel Tolls Act Cap.220. Smooth financing and implementation of road safety related activities would require harmonization of legal provisions.

#### **(k) The Road and Fuel Tolls Act Cap 220**

The Roads Fund and its Board were established by the Road and Fuel Tolls Act CAP 220. While the purpose of the Fund is to mobilize roads maintenance funds, the Board manages the Fund by performing the functions stipulated in Section 5(4) of the Act.

The Board will enhance strategic implementation of the Act and its Regulations with the purpose to ensure increased technical and financial capacities in preservation and maintenance of road infrastructure.

#### **(l) The Roads Act No. 13 of 2007**

Section 4 of the Roads Act highlights the responsibilities of the Ministry responsible for roads with regards to development and maintenance of roads network. The Act provides for promotion and fostering capacity building, in the road sector, promote involvement of the private sector in development, maintenance and management of roads; and to oversee and monitor road safety and environmental issues.

Section 29 of the Act provides guidance on the management and use of the road reserve. The Board has been mandated to oversee management, utilization and collection of revenue arising from the use of the road reserve. In executing this mandate, the Board coordinated the review, amendment and approval of the Roads Management (Amendment) Regulations, 2025 and the Road Use (Amendment) Regulations, 2025. Additionally, Regulations for management of collection of car parking fees I National roads network has been developed. The Board will use the Act and its Regulation to mobilize revenue from road reserve user charges to increase capacity of the Fund to finance road maintenance.

#### **(m) East Africa Community Vision 2025**

The East African Community (EAC) has adopted Infrastructure as one of the five Pillars necessary to support the realization of EAC Vision 2050. These Pillars are: Infrastructure Development; Agriculture, Food Security and Rural Development; Industrialisation; Environment and Natural Resource Management; and Tourism, Trade and other Services Development. The EAC Vision 2050 envisages that the EAC Community will be fully inter-connected with high speed and safe integrated multi-modal transport networks consisting of inter- woven and well-maintained regional roads with appropriate trade facilitation instruments that are free from any Non-Tariff Barriers (NTBs). The infrastructure component envisages the development of a transport network that is modern, fast and cheap for movement of both people and goods and for energy and information technology accessible to all citizens. The EAC Transport Infrastructure Networks integrate seamlessly with those adopted by PIDA and the wider African Union.

## (n) SADC Protocol on Transport, Communication and Meteorology

The SADC Protocol on Transport, Communications and Meteorology (TCM) of 1996 aims to integrate the transport sector in the region. The Protocol focuses on three core themes relating to road transport namely the development and maintenance of road infrastructure and funding, the regulation of road users and road transport facilitation. The themes contribute to the facilitation of intra-regional trade and the realisation of the region's developmental integration objectives.

Key points regarding road maintenance under this protocol typically include: -

- (i) Preserving assets vested in road infrastructure;
- (ii) Developing complementary strategies to reduce costs of constructing and maintaining respective road network including consideration for potential for reducing road financing needs (policy);
- (iii) Ensuring that revenue obtained from roads users under road user charges are dedicated to provision, maintenance and operation of roads (funding sources);
- (iv) Ensuring that road users contribute to a full cost of providing and maintaining roads (funding sources);
- (v) Develop joint research to assess adequacy of roads funding (Initiative); and
- (vi) Establish Regional Road Maintenance Fund (Initiative);
- (vii) Ensuring that revenues obtained from road users under road user charges shall be regarded as dedicated for the provision, maintenance and operation of roads while:
  - ensuring that the revenues obtained from foreign road users are devoted to the maintenance of the regional trunk road network within their respective territories;
  - ensuring use of roads is priced so as to improve economic efficiency in road transport;
  - promoting equity between different categories of road users; and
  - ensuring that Member States shall apply the principle of non-discrimination in implementing road user charging instruments to foreign road users.

Implementation of the Protocol at country level has been limited and therefore SADC Member States, including Tanzania, still face challenges associated with road maintenance as follows:

- (i) limited adoption of low-cost technologies;
- (ii) partial transfer of road user charges to Roads Fund accounts;
- (iii) collections from road users are not adequate to finance road maintenance works;
- (iv) limited information available on joint regional research to assess the funding adequacy; and
- (v) Regional Roads Fund not operational to provide funding for roads maintenance.

The Board intends to continue to conduct studies and research on innovative road maintenance financing and form collaborations with national and regional partner with the view to contribute to implementation of the Protocol by conducting studies and research on sustainable financing of road maintenance

### (o) Program for Infrastructure Development in Africa

Africa Union Infrastructure Framework - Program for Infrastructure Development in Africa (PIDA) intends to finance some road projects in Tanzania like the Central Corridor that would facilitate travel for people and goods across the borders between Tanzania, Uganda, Rwanda, Burundi and DRC. Under the Programme, 29 infrastructure projects are planned for financing in Tanzania – including 18 road projects. The roads to be constructed will ultimately need funds for maintenance upon completion. Information on implementation status of the Programme is limited. The Board plans to closely follow-up on implementation of the Programme with the view to establish maintenance needs from road projects to be constructed.

### (p) The African Continent Free Trade Area Agreement

The African Continent Free Trade Area (AfCFTA) main objective is to boost intra-African trade. The objective can only be achieved with adequate quality infrastructure. This requires, amongst other things, investment, maintenance and associated regulatory frameworks to harmonize those regulations which are necessary for efficient access to infrastructure services such as water, energy and transport.

### (q) The East African Community Vehicle Load Control Act 2016

The East African Community Vehicle Load Control Act 2016: The Act provides legal framework for harmonization of weighbridge operations in EAC. It requires EAC Partner States to establish and manage ICT systems for weighbridges and weighing stations to facilitate sharing of information within the regional network and measurement of weight be based on single axles for controlled road damage.

Capacities to monitor and evaluate weighbridge operations is key for protection of road infrastructure from pre-mature deterioration. However, enforcement of the Act is facing several challenges, including limited capacities of the Board to monitor and evaluate weighbridge operations is limited.

## 2.5 Comparative Analysis with Other Roads Fund Administrations

### (a) Namibia Roads Fund Administration

The Administration was established in 2000 with the primary aim of managing the road user charging system, to secure and allocate sufficient funding for a safe and efficient road sector in Namibia.

#### 2024 Ranking of Best Roads in Africa

|                    |              |                |
|--------------------|--------------|----------------|
| 1. Namibia         | 10. Botswana | 19. Malawi     |
| 2. Rwanda          | 11. Algeria  | 20. Cameroon   |
| 3. Egypt           | 12. Uganda   | 21. Zimbabwe   |
| 4. Morocco         | 13. Ghana    | 22. Lesotho    |
| 5. Eswatini        | 14. Mali     | 23. Nigeria    |
| 6. South Africa    | 15. Zambia   | 24. Mozambique |
| 7. Kenya           | 16. Ethiopia | 25. Guinea     |
| 8. Senegal         | 17. Burundi  | 26. DR Congo   |
| 9. <b>Tanzania</b> | 18. Benin    |                |

Source: World Bank Road Quality Index

**Vision Statement:** Shaping a sustainable and competitive, world-class transport sector.

**Mission Statement:** To innovate and implement financial solutions ensuring an equitable, safe and economically efficient transport sector for Namibia.

**Corporate Governance:** The RFA is governed by a board of directors accountable to the Minister of Finance. The executive management consists of the Chief Executive Officer and six executive managers.

**Table 2.3: RFA Strategic Stakeholders**

| Strategic Stakeholders                                                    | Material Interests                           | Objectives of Engagement                                                                                                                |
|---------------------------------------------------------------------------|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| National, regional and international bodies, associations and federations | Collaboration                                | Exchange of best practices and support                                                                                                  |
| The African Road Maintenance Funds Association (ARMFA)                    | Collaboration                                | <ul style="list-style-type: none"> <li>• Exchange of best practices and support</li> </ul>                                              |
| International Road Federation (IRF)                                       | Collaboration                                | Capacity building and information sharing                                                                                               |
| Central Corridor Transit Transport Facilitation Agency                    | Collaboration                                | Logistics hub synergy                                                                                                                   |
| Commercial banks and funding agencies                                     | Credibility, governance, prudence            | <ul style="list-style-type: none"> <li>• Low interest loans</li> <li>• Grants</li> </ul>                                                |
| Ministry of Mines and Energy                                              | Fuel levies                                  | Implementation of Fuel Levy                                                                                                             |
| Media                                                                     | Transparency, access to reliable information | <ul style="list-style-type: none"> <li>• Factual reporting and liaison</li> <li>• Information sharing and awareness creation</li> </ul> |

**The Namibian Roads User charges consist of the following:** fuel levies; vehicle registration and annual licensing fees; cross-border charges; mass distance charges; abnormal load fees; cross-border road transport permit; and domestic road carrier permits.

Namibia consistently ranks as the African country with the best roads, praised for its proactive maintenance and high quality comparable to major international standards.

### **(b) Kenya Roads Board**

Kenya Roads Board (KRB) formation was a significant step towards reforming the road sector in Kenya. KRB funds, oversee and coordinate road maintenance, rehabilitation and development through optimal utilization of resources for a sustainable road network.

**Vision:** An efficient road network for a prosperous nation

**Mission:** To oversee and coordinate road maintenance, rehabilitation and development through optimal utilization of the Fund for a sustainable road network

**Mandate:** Oversee the road network in Kenya and thereby coordinate its development, rehabilitation and maintenance and to be the principal adviser to the Government on all matters related thereto.

**Core Values:** Excellence, Integrity, Inclusiveness and Innovation

KRB disburses funds to Kenya National Highways Authority (KeNHA); Kenya Urban Roads Authority (KURA); Kenya Wildlife Services (KWS); Ministry of Roads and Transport; and 48 Council of Governors.

KRB uses bond as a financing mechanism and use future fuel tax collections (Road Maintenance Levy Fund - RMLF) to raise funds for road development, paying off contractor bills, and bridging infrastructure gaps. The KRB securitizes future levy collections, creating financial instruments (bonds/loans) that investors or lenders provide, with repayments guaranteed by these future revenues.

**(c) Morocco**

Morocco finances road maintenance through a mix of government budgets, user fees (tolls), and significant international development bank loans, focusing on major upgrades, rural roads, and digital systems, using revenue from tolled highways to help fund the network, with a push towards sustainable, community-based models and private sector involvement for better asset management.

**Key Funding Sources**

- **Toll Revenue:** The success of Morocco's tolled highway system generates substantial revenue that feeds back into the network's upkeep and development;
- **International Loans:** large loans from financial institutions for modernization, safety improvements, and digital transformation (e.g., electronic tolls, traffic management); and
- **Government Budgets:** The government allocates funds, often supplemented by loans for large projects, covering repairs and improvements for primary and rural roads.

**Financing Mechanisms and Initiatives**

- **Digitalization:** Funds are used for electronic tolls and real-time traffic systems to improve efficiency and safety on motorways.
- **Rural Road Maintenance:** Projects focus on community-based approaches, training local organizations (CBOs) in maintenance and entrepreneurship to manage rural road upkeep.
- **Asset Management:** Financing supports capacity building for regional and local government staff in efficient road asset management.
- **Public-Private Partnerships (PPPs):** Morocco seeks private sector investment for major projects, leveraging sovereign funds.

**(d) Financing of road maintenance in some of African countries**

| Country      | Source of funds for Roads Maintenance                                                                                                                              |
|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Tanzania     | Fuel levy, transit charges and overloading and abnormal load permit fees                                                                                           |
| Namibia      | Fuel levy, transit charges, overloading and abnormal load permit fees, vehicle registration, road license, weight-distance charges                                 |
| Kenya        | Fuel levy, transit charges, infrastructure bond, agricultural cess                                                                                                 |
| Uganda       | Fuel levy, bridge and road tolls, transit charges, overloading and abnormal load permit fees, heavy vehicle license fees, development partners, consolidated fund, |
| Burundi,     | Fuel levy, bridge and road tolls, import duties on vehicles, drivers' licenses                                                                                     |
| Rwanda       | Fuel levy, traffic fines, overloading and abnormal load permit fees, bridge and road tolls                                                                         |
| Zambia       | Fuel levy, overloading and abnormal load permit fees, vehicle registration, road license, heavy vehicle license fees, consolidated fund, development partners      |
| Mozambique   | Fuel levy, bridge and road tolls, transit charges,                                                                                                                 |
| Malawi       | Fuel levy, consolidated fund, development partners, transit charges, bridge and road tolls                                                                         |
| Zimbabwe     | Fuel levy, transit charges, overloading and abnormal load permit fees, heavy vehicle license fees, bridge and road tolls, consolidated fund,                       |
| Lesotho      | Fuel levy, bridge and road tolls, heavy vehicle license fees                                                                                                       |
| South Africa | Bridge and road tolls, consolidated fund, bridge and road tolls,                                                                                                   |

| Country | Source of funds for Roads Maintenance                   |
|---------|---------------------------------------------------------|
| DRC     | Consolidated Fund                                       |
| Ghana   | Fuel levy, Infrastructure bond, Vehicle inspection fees |

## 2.6 Performance Review

Performance of the Board was reviewed by assessing achievement of objectives. The analysis also revealed challenges encountered in some areas during implementation of the Strategic Plan and the way forward to address the challenges.

Review of implementation of the Plan in the first four years indicate overall achievement of about 86%. Achievements, constraints and way forward for each objective are detailed in **Table 2.4**.

**Table 2.4: Achievements, Constraints and Way-forward**

### Objective A: HIV/AIDS infections reduced and support services improved

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Achievements</b> | <ul style="list-style-type: none"> <li>(a) Baseline and formative Survey on the level of satisfaction on HIV/AIDS supportive services was conducted;</li> <li>(b) Baseline and formative Survey on the level of satisfaction on NCD preventive services;</li> <li>(c) Four trainings and awareness creation on HIV/AIDS prevention to staff;</li> <li>(d) Four awareness training seminars on NCDs prevention and management;</li> <li>(e) Provision of protective gears (condoms) were availed on monthly basis;</li> <li>(f) No expenditure from the set aside budget to provide support to HIV/AIDS infected Staff as there were no reported cases of HIV/AIDS infection during the period; and</li> <li>(g) Sports events and bonanzas to RFB Staff were organized and conducted on Monthly and quarterly basis respectively.</li> </ul> |
| <b>Constraints</b>  | Lack of a mechanism or system for reporting and management of HIV/AIDS cases.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Way forward</b>  | Establishment of formal mechanism or system for reporting and management of HIV/AIDS cases.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

### Objective B: National anti-corruption strategy enhanced, sustained and effectively implemented

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Achievements</b> | <ul style="list-style-type: none"> <li>(a) Four trainings on Ant-corruption to Staff were successfully conducted;</li> <li>(b) The communication Strategy and codes of Ethics and Conducts was reviewed and operationalized;</li> <li>(c) RFB code of ethics and conduct were reviewed, updated and operationalized;</li> <li>(d) Codes of conduct were observed and no Staff was reported to violate the codes;</li> <li>(e) Preparation and enforcement of conflict-of-interest policy was conducted; and</li> <li>(f) Integrity committee meetings were facilitated as planned.</li> </ul> |
| <b>Constraints</b>  | Lack of formal mechanism for detecting and reporting of unethical conducts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Way forward</b>  | Establish mechanism for reporting of unethical conducts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

**Objective C: Funding adequacy for road maintenance enhanced**

|                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Achievement</b> | <ul style="list-style-type: none"> <li>(a) The Board continued collecting and monitoring Roads Fund revenue from existing sources;</li> <li>(b) Five proposals on new sources were submitted to Ministry of Finance;</li> <li>(c) Preparation and submission of proposal for Infrastructure bond;</li> <li>(d) Preparation of proposal for sustainable financing and management of roads in protected areas;</li> <li>(e) Review of Roads Act Regulations to enhance management of collection of road reserve user charges;</li> <li>(f) Strategic Plan, Risk Framework Review and preparation of the Board's Operational Plans from the FY 2021/22 – 2024/25;</li> <li>(g) Eight Seminars for relevant Parliamentary Committees were conducted to enhance understanding and awareness of importance of road maintenance;</li> <li>(h) Monitoring revenue collections from the FY 2021/2022 – 2024/2025 was conducted; and</li> <li>(i) Monitoring of the Board operations through implementation of the Monitoring and evaluation plan.</li> </ul> |
| <b>Constraints</b> | <ul style="list-style-type: none"> <li>(a) Increasing financing gap due to disproportional increase of road maintenance financing requirement in relation to increase in Roads Fund revenue collections;</li> <li>(b) Increased backlog periodic road maintenance and resultant increased maintenance costs;</li> <li>(c) Delay and partial remittance of Roads Fund revenue collections to Roads Fund account;</li> <li>(d) Impacts of climate change and associated increase of costs for emergent works;</li> <li>(e) Increased use of alternative energy sources and fuel-efficient vehicles;</li> <li>(f) Over reliance on fuel levy as the main source of Roads Fund revenue;</li> <li>(g) Use of road user charges to finance other government policies; and</li> <li>(h) Conflicting legal frameworks related to management of road reserve utilization.</li> </ul>                                                                                                                                                                         |
| <b>Way forward</b> | <ul style="list-style-type: none"> <li>(a) Conduct studies on new sources of Roads Fund revenue;</li> <li>(b) Enhance management of road user charge collection with view to increase Roads Fund revenue;</li> <li>(c) Increase stakeholder engagement and awareness on importance of road maintenance for social and economic development;</li> <li>(d) Mobilize funds from capital market to finance periodic maintenance of strategic road corridors;</li> <li>(e) Solicit funds from emerging sources such as carbon credit, climate change financing and development partners;</li> <li>(f) Conduct studies on how to introduce road user charging on new sources of energies; and</li> <li>(g) Facilitate research and adoption of low-cost technologies by Road Agencies.</li> </ul>                                                                                                                                                                                                                                                         |

**Objective D: Value for money on road works enhanced**

|             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Achievement | <ul style="list-style-type: none"> <li>(a) Value for money preventive monitoring for 3,596 road projects and technical monitoring conducted;</li> <li>(b) Development of Tanzania Road Asset Management System (TRDMS);</li> <li>(c) Review of Value for Money Instrument (VfMI) and Monitoring Manual;</li> <li>(d) Four evaluations of Road Agencies' performance;</li> <li>(e) Capacity building and awareness mechanisms through training and sensitization;</li> <li>(f) Road inventory and conditional survey (RICS) conducted as planned;</li> <li>(g) Four analyses of the value for money reports;</li> <li>(h) Establishment of base unit rates and basic unit cost for road construction and maintenance works; and</li> <li>(i) Four Annual review of Road Agencies Annual Road Maintenance Programmes</li> </ul> |
| Constraints | <ul style="list-style-type: none"> <li>(a) Lack robust Roads Asset Management Systems for planning and prioritization;</li> <li>(b) Lack of harmonized road asset management system between RFB and Roads Agencies; and</li> <li>(c) Low capacity of Road Fund to finance all planned road maintenance interventions.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Way forward | <ul style="list-style-type: none"> <li>(a) Enhance routine and periodic monitoring of roads network conditions and take appropriate measures; and</li> <li>(b) Facilitate development or upgrading and integration of Road Agencies' Road Asset Management Systems.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

#### Objective E: Capacity of RFB to undertake its mandated functions improved

|             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Achievement | <ul style="list-style-type: none"> <li>(a) ICT Committee meetings were conducted from the FY FY 2021/22 to 2025/26;</li> <li>(b) More than 90% of staff attended the trainings on ICT Security Policy, Digital Signature and MIS usage;</li> <li>(c) Five ICT Project Inspections, Compliance Audits and Security Assessments were conducted from the FY 2021/22 to 2025/26;</li> <li>(d) Development of electronic system (ReRIS) for management of collection of road reserve user charges;</li> <li>(e) MIS enhancement through framework upgrade and addition of three modules (task management, attendance and extra duty);</li> <li>(f) Development of e-Monitoring application and its enhancement to accommodate usage of USSD;</li> <li>(g) Development of the Tanzania Road Data Management System (TRDMS);</li> <li>(h) Internal audits were conducted in respective quarters as planned;</li> <li>(i) Preparation of annual Board Administration budgets;</li> <li>(j) Baseline survey on the level of stakeholder's satisfaction survey was conducted;</li> <li>(k) Formative evaluations on the level of staff satisfaction, NCCDs preventive services, HIV/AIDs services and stakeholders satisfaction were conducted as planned;</li> <li>(l) Four staff houses and cafeteria were constructed;</li> </ul> |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                    | <ul style="list-style-type: none"> <li>(m) Preparation of the Annual reports from FY 2021/2022 – 2023/2024;</li> <li>(n) Ordinary Board and its Committee meetings were facilitated as planned;</li> <li>(o) Special Board and its Committee meetings were conducted as planned;</li> <li>(p) Training on Fraud Management, Risk management, National e-Procurement System of Tanzania (NeST) Digital signature, e-Office internal memo, Helpdesk and MIS were conducted as planned;</li> <li>(q) Management of procurement tender Board and negotiation meetings were conducted as planned;</li> <li>(r) Procurement management audits; ICT audits, and asset management audits were conducted as planned;</li> <li>(s) Review of Staff Regulation and Human Resource, Employment and Disciplinary committee were conducted as planned;</li> <li>(t) Preparation of retention and disposal guideline and destruction of unwanted records was conducted;</li> <li>(u) Preparation of RFB Financial statements from the FY 2021/2022 – 2024/2025 was conducted as planned;</li> <li>(v) Review of Laws and Regulations affecting RFB operations;</li> <li>(w) Television programs on RFB functions and its achievements were prepared and aired;</li> <li>(x) Preparation and publication of RFB Newsletters was conducted; and</li> <li>(y) The Workers council meetings were conducted as planned.</li> </ul> |
| <b>Constraints</b> | <ul style="list-style-type: none"> <li>(a) Limited number of in-house support staff to facilitate support of the developed systems and management of other systems; and</li> <li>(b) Partial remittance of collected Road Fund Revenues into Road Fund account.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Way forward</b> | To strengthen capacities of the Board to effectively and efficiently execute its mandate.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

## 2.7 Road Network Condition in Tanzania

The transport and road sector is a critical pillar of economic development in Tanzania, contributing approximately 7.5 per cent to the country's Gross Domestic Product (GDP) in 2024.

Road transport remains the dominant mode of transportation in Tanzania, accounting for more than 90 per cent of freight movement and about 80 per cent of passenger traffic. The country's road assets are estimated to be worth over TZS 39.5 trillion, representing one of the largest public infrastructure investments in Tanzania. This underscores the importance of embedding road asset management within national development frameworks, sector plans, and strategies to ensure effective maintenance, rehabilitation, and sustainable expansion of the road network

During the five-year of implementation of the Board's Strategic Plan IV, the National road network expanded by 5 percent to 37,435km in December, 2025. while District road network increased by 0.4 percent to 144,429.8 during the period.

**Table 2.5(a) Length of Public Road Network (December, 2025)**

| Road Type             | Paved Roads (KM) | Unpaved Roads (KM) | Total (KM)       | % of total network |
|-----------------------|------------------|--------------------|------------------|--------------------|
| <b>National Roads</b> | <b>12,202.7</b>  | <b>25,232.4</b>    | <b>37,435.0</b>  | <b>20.6</b>        |
| Trunk Roads           | 9,566.5          | 2,960.9            | 12,527.4         | 6.8                |
| Regional Roads        | 2,636.2          | 22,271.4           | 24,907.6         | 13.2               |
| <b>District Roads</b> | <b>3,614.5</b>   | <b>140,815.3</b>   | <b>144,429.8</b> | <b>79.4</b>        |
| <b>Total</b>          | <b>15,817.2</b>  | <b>166,047.6</b>   | <b>181,864.8</b> | <b>100</b>         |

Source: TANROADS & TARURA

The proportion of National roads in good condition declined from 40 per cent in 2021 to 29 per cent in 2025. This deterioration is largely attributed to budgetary constraints relative to actual maintenance needs, coupled with the rapid expansion of the network, which placed additional pressure on available resources. Details of the road condition are indicated in **Tables 2.5(a) & (b)**.

**Table 2.5(b): National Roads Condition (June, 2025)**

| Road Class       | Good            |           | Fair            |           | Poor           |           | Total           |
|------------------|-----------------|-----------|-----------------|-----------|----------------|-----------|-----------------|
|                  | (km)            | %         | (km)            | %         | (km)           | %         | (km)            |
| Trunk Paved      | 5,672.2         | 59        | 2,436.9         | 25        | 1,457.4        | 15        | <b>9,566.5</b>  |
| Trunk Unpaved    | 473.9           | 21        | 1,516.7         | 67        | 273.0          | 12        | <b>2,263.6</b>  |
| Regional Paved   | 921.2           | 35        | 1,172.3         | 45        | 520.4          | 20        | <b>2,613.9</b>  |
| Regional Unpaved | 3,134.4         | 15        | 14,649.2        | 70        | 3,124.8        | 15        | <b>20,908.4</b> |
| <b>Total</b>     | <b>10,201.7</b> | <b>29</b> | <b>19,775.1</b> | <b>56</b> | <b>5,375.6</b> | <b>15</b> | <b>35,352.4</b> |

Source: TANROADS

**Table 2.5(c): District Roads Condition (June, 2025)**

| Surface Type | Road Condition (Km) |                 |                 |                  | (%)          |
|--------------|---------------------|-----------------|-----------------|------------------|--------------|
|              | Good                | Fair            | Poor            | Total (Km)       |              |
| Paved        | 2,961.2             | 543.2           | 110.1           | 3,614.5          | <b>2.5</b>   |
| Gravel       | 22,974.4            | 17,475.9        | 5,014.0         | 45,464.3         | <b>31.5</b>  |
| Earth        | 16,677.2            | 35,147.8        | 43,525.9        | 95,350.9         | <b>66.0</b>  |
| <b>Total</b> | <b>42,612.9</b>     | <b>53,166.9</b> | <b>48,650.0</b> | <b>144,429.8</b> | <b>100.0</b> |
| (%)          | <b>29.5</b>         | <b>36.8</b>     | <b>33.7</b>     | <b>29.5</b>      |              |

Source: TARURA

## 2.8 Stakeholders' Analysis

The Board's stakeholders are individuals or institutions with direct or indirect interest on roads; they are road users, financiers, fund collectors, information source or implementers of roads maintenance works. The below matrix shows the analysis of the identified stakeholder from the previous plan, the achievement realised by collaborating with them and the challenges faced and recommendation for the next planning circle.

**Table 2.6: Stakeholder's Analysis Matrix**

| S/N | Stakeholder                                                            | What RFB offers them                                                             | Achievements                                           | Challenges/Constraints                                           | Recommendations/Way Forward (For the improvement of SP)                            |
|-----|------------------------------------------------------------------------|----------------------------------------------------------------------------------|--------------------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------------------------|
| 1   | Ministry of Works                                                      | Proposals on new sources of revenue and adjustment of rates on existing sources. | Improved funding allocations for road projects.        | Delays in fund allocation.                                       | Strengthen communication channels and streamline proposal processes.               |
|     |                                                                        | Recommendations on fund allocation formula to Road Agencies.                     | Improved budget transparency.                          | Resistance from stakeholders in adopting new formulae.           | Engage stakeholders early in the proposal development.                             |
|     |                                                                        | Mechanisms for collection and reporting of abnormal load permit fees.            | Enhanced revenue collection for road maintenance.      | Inconsistent reporting by agencies.                              | Implement strict reporting protocols and regular audits.                           |
|     |                                                                        | Annual, mid-year and quarterly performance and special reports.                  | Better performance tracking.                           | Data management issues.                                          | Invest in data management systems to improve reporting accuracy.                   |
|     |                                                                        | Funds for road development projects and road related activities.                 | Successful completion of significant road projects.    | Limited funding availability.                                    | Explore additional funding sources such as public-private partnerships (PPPs).     |
|     |                                                                        | Technical advice on road related issues.                                         | Improved road safety and maintenance practices.        | Lack of technical expertise in some areas.                       | Build capacity through training and workshops for road agencies.                   |
|     |                                                                        | Guidelines on utilization of funds.                                              | Clearer guidelines leading to better fund management.  | Misinterpretation of guidelines by agencies.                     | Continuous training of stakeholders on compliance with guidelines.                 |
| 2   | Ministry of Finance                                                    | Proposals on sources and use of roads fund.                                      | Improved alignment of budget with road needs.          | Limited flexibility in budget allocations.                       | Advocate for flexible budgeting to accommodate emerging road project needs.        |
|     |                                                                        | Proposals for amendment of Roads and Fuel Tolls CAP 220.                         | Successful revisions to enhance funding.               | Political resistance to changes in toll regulations.             | Engage in dialogue with political leaders to explain benefits of proposed changes. |
| 3   | Prime Minister's Office - Regional Administration and Local Government | Funds for road development and maintenance.                                      | Increased regional development through improved roads. | Variability in regional fund allocation.                         | Standardize fund distribution criteria to ensure equity among regions.             |
|     |                                                                        | Technical advice on road-related issues.                                         | Implementation of best practices in road management.   | Coordinating technical support among regions can be challenging. | Foster collaboration among regional offices for better coordination.               |

| S/N | Stakeholder                       | What RFB offers them                                                                                        | Achievements                                                              | Challenges/Constraints                                | Recommendations/Way Forward (For the improvement of SP)                       |
|-----|-----------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|-------------------------------------------------------|-------------------------------------------------------------------------------|
|     |                                   | Guidelines on utilization of funds.                                                                         | Enhanced financial oversight in local projects.                           | Mismanagement of funds at local levels.               | Implement local government capacity building initiatives.                     |
|     |                                   | Performance feedback                                                                                        | Improved accountability from local governments.                           | Lack of feedback mechanisms can hinder progress.      | Establish formal feedback channels between local governments and RFB.         |
|     |                                   | Technical & Financial Monitoring.                                                                           | Improved compliance with technical standards and Improved accountability. | Non adherence to technical standards.                 | Conduct regular audits with the involvement of local authorities.             |
| 4   | Tanzania Revenue Authority        | Revenue study reports.                                                                                      | Increased transparency in revenue generation.                             | Delays in data sharing.                               | Establish a real-time data sharing system between the RFB and TRA.            |
|     |                                   | Facilitation of data flow (system connectivity).                                                            | Improved collaboration on revenue reporting.                              | Technological limitations.                            | Invest in IT infrastructure for better data connectivity.                     |
|     |                                   | Revenue monitoring reports.                                                                                 | Enhanced monitoring leading to increased revenue collection.              | Inconsistent reporting practices.                     | Implement standardized reporting formats.                                     |
| 5   | Road Agencies (TANROADS & TARURA) | Mechanism for collection and reporting of overload, abnormal load permit fee and road reserve user charges. | Successful implementation of user fees.                                   | Enforcement challenges among operators.               | Strengthen law enforcement for collection of fees.                            |
|     |                                   | Funds for road maintenance.                                                                                 | Enhanced road maintenance schedules.                                      | Limited access to maintenance funds.                  | Develop a prioritized maintenance funding model based on road traffic volume. |
|     |                                   | Technical advice on road-related issues.                                                                    | Technical improvements on existing roads.                                 | Capacity gaps in technical knowledge among staff.     | Enhance training programs for TANROADS and TARURA staff.                      |
|     |                                   | Guidelines on utilization of funds.                                                                         | Better management of funds allocated to road agencies.                    | Misuse of funds due to lack of clarity in guidelines. | Clearly delineate guidelines and conduct workshops for agency staff.          |
|     |                                   | Performance feedback to TANROADS and TARURA.                                                                | Improved accountability and performance.                                  | Limited feedback mechanisms.                          | Establish structured and regular feedback sessions.                           |
|     |                                   | Technical & Financial Monitoring.                                                                           | Identification of inefficiencies in operations.                           | Resistance to changes post-audit.                     | Create an implementation plan based on audit findings.                        |
| 6   | Transport Operators and           | Information on Road Fund operations.                                                                        | Increased public awareness and participation.                             | Communication gaps with user groups can hinder        | Establish regular forums for dialogue with transport operators.               |

| S/N | Stakeholder                          | What RFB offers them                                                                                        | Achievements                                                 | Challenges/Constraints                                     | Recommendations/Way Forward (For the improvement of SP)                    |
|-----|--------------------------------------|-------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|------------------------------------------------------------|----------------------------------------------------------------------------|
|     | Road Users' Groups                   |                                                                                                             |                                                              | understanding.                                             |                                                                            |
|     |                                      | Platform for consultation and participation in fixing road user charges and reviewing laws and regulations. | Improved stakeholder engagement in decision-making.          | Diverse stakeholder interests may complicate negotiations. | Create balanced representation on consultative platforms.                  |
| 7   | Contractors / Consultants/ Suppliers | Consultancy and non-consultancy work contracts and supply contracts.                                        | Successful partnerships leading to smooth project execution. | Delays in contract awards.                                 | Streamline the procurement process for quicker contract approvals.         |
|     |                                      | Payments for the services/goods/works.                                                                      | Improved timeliness in service delivery.                     | Delays in payment processing.                              | Implement strict timelines for payment processing.                         |
| 8   | Controller and Auditor General       | Financial statements within 90 days of closure of financial year.                                           | Timely audits accomplished, fostering transparency.          | Challenges in meeting deadlines.                           | Establish clear timelines and accountability for financial reporting.      |
|     |                                      | Facilitation of external auditing services.                                                                 | Gained insights through external audit reports.              | Limited audit scope caused delays.                         | Expand the scope of audits to ensure comprehensive coverage.               |
|     |                                      | Response to audit queries.                                                                                  | Better compliance with audit recommendations.                | Staff turnover can cause lapses in continuity.             | Develop robust documentation processes for audit trails.                   |
| 9   | EWURA                                | Collaboration during joint tasks.                                                                           | Improved regulatory alignment.                               | Varying priorities can create conflicts.                   | Engage in regular joint planning sessions to align activities.             |
|     |                                      | Fuel (diesel, petrol, IK and JET A-I) study reports.                                                        | Enhanced understanding of fuel pricing mechanisms.           | Data gaps in fuel reports can affect analyses.             | Create a reliable database for all fuel-related information.               |
|     |                                      | Facilitation of data flow (system connectivity).                                                            | Better data integration between agencies.                    | Limited IT capacity to support integration.                | Invest in technology upgrades for improved connectivity.                   |
| 10  | Development Partners                 | Management of funds.                                                                                        | Effective use of donor funds in road projects.               | Stringent donor requirements can slow down processes.      | Regular updates and transparent communication with partners.               |
|     |                                      | Performance reports and statistics.                                                                         | Enhanced trust and cooperation with partners.                | Rigorous reporting requirements.                           | Standardize reports tailored to donor needs for ease of understanding.     |
| 11  | General Public                       | Information on funds collection and disbursement and annual report.                                         | Improved public awareness and support for road projects.     | Misinformation can create distrust.                        | Enhance public relations efforts to share success stories and outcomes.    |
| 12  | Treasury Registrar                   | Strategic Plan, MTEF and annual budget.                                                                     | Improved financial planning and sustainability.              | Budget constraints can limit strategic projects.           | Advocate for a flexible funding strategy to accommodate priority projects. |

| S/N | Stakeholder                                                               | What RFB offers them                                                                     | Achievements                                                   | Challenges/Constraints                                                | Recommendations/Way Forward (For the improvement of SP)                                         |
|-----|---------------------------------------------------------------------------|------------------------------------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| 13  | CRB & ERB                                                                 | Support related to roads maintenance activities.                                         | Coordinated efforts lead to effective road maintenance.        | Limited resources for maintenance activities.                         | Increase collaboration to share resources for maintenance.                                      |
| 14  | Non-State Actors                                                          | Implementation reports and RFB policies, guidelines, whistle-blowing handling mechanism. | Improved accountability and oversight.                         | Resistance from stakeholders in adhering to policies.                 | Foster dialogue with non-state actors to enhance cooperation.                                   |
| 15  | Academia and Research Institutions                                        | Information and data on road maintenance.                                                | Enhanced research leading to innovative solutions.             | Limited research works on road works.                                 | Develop partnerships to share data and research findings effectively.                           |
| 16  | Commercial banks and funding agencies                                     | Information on financing needs                                                           | Improved fund availability for road works                      | Limited access of credit and grants                                   | Scale-up financing of road maintenance                                                          |
| 17  | National, regional and international bodies, associations and federations | Collaboration and information sharing                                                    | Exchange of best practices to improve management of Roads Fund | Limited financial resources to participate conferences and symposiums | Strengthen exchange of best practices and support and increase financial facilitation resources |
| 18  | Employees                                                                 | Conducive working environment                                                            | Productivity and high-performance culture                      | Insufficient funds to offer competitive benefits                      | Increase financial resources to offer employees more competitive benefits                       |

## 2.9 SWOC Analysis

As part of a process for preparation of the Plan, analysis for strength, weakness, opportunities and challenges (SWOC) for the Board was conducted. Results from the analysis are presented in [Table 2.4](#).

**Table 2.7: SWOC Matrix**

| Criteria                        | Strength                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Weakness                                                                                                                                                                                                          | Opportunity                                                                                                                                                                                                                             | Challenge                                                                                                                                                                                                  |
|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Management/ Leadership          | (a) The Board is constituted by experienced government and private experts representing all key stakeholders;<br>(b) The Board performs its mandate independently and capable of overseeing operations of road implementing agencies;<br>(c) Schedule for Board meetings is clear and decision-making process is transparent;<br>(d) Management of the Fund is constituted of competent staff with extensive experience, diverse skills, and work as a team<br>(e) Strong strategic planning capabilities;<br>(f) Clear delegation to Units | (a) Limited succession planning; and<br>(b) Persistent inability of some Board Member to participate in meetings in person.                                                                                       | (a) Leadership development programs;<br>(b) Knowledge transfer initiatives;<br>(c) Possibility to engage technical staff from other government ministries and institutions as well as private sector to carry out specific assignments. | (a) Aligning diverse departmental priorities;<br>(b) Resistance to cope new changes; and<br>(c) Long recruitment process for new staff and therefore prolonged vacant positions.                           |
| System, processes and structure | (a) The system is usually backed by legislation or policy that ensures continuity and legitimacy;<br>(b) Use of fuel levies, tolls, or vehicle registration fees creates a predictable revenue base;<br>(c) Existence of internal audits, external oversight (e.g., Controller                                                                                                                                                                                                                                                              | (a) Revenue sources (e.g., fuel levies) do not keep pace with inflation or Road network expansion;<br>(b) Disintegrated financial and maintenance databases lead to inefficiency;<br>(c) Inadequate penalties for | (a) Possibility to integrate internal system with other system in government ministries and institutions;<br>(b) Available capacities in the government to develop new systems such as revenue management system;                       | (a) Decline in fuel tax revenues due to electric vehicles or economic downturns;<br>(b) Misuse of funds or collusion in procurement undermines credibility;<br>(c) Flooding and extreme weather increasing |

| Criteria | Strength                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Weakness                                                                                                                                                                                                                                                                               | Opportunity                                                                                                                                                                                                                                                                                                                                                 | Challenge                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          | <p>and Auditor General), and financial management systems enhances transparency;</p> <p>(d) Gradual adoption of asset management systems and GIS tools improves data-driven decision-making;</p> <p>(e) Maintenance funds often allocated based on approved allocation formula;</p> <p>(f) Conducive working relationship between the Board and Management; and</p> <p>(g) Roads Fund is governed by a Board, with Members with multiple skills drawn from Public and private sectors and provide high quality strategic decisions.</p> | <p>non-compliance or The weight of the offences do not correspond to the penalties;</p> <p>(d) Weak data collection and verification systems hinder performance assessment; and</p> <p>(e) Non utilization of some modules in RFB MIS, which affects efficiency of RFB operations.</p> | <p>(c) Adoption of integrated financial management and asset tracking systems;</p> <p>(d) Opportunity to leverage private financing and efficiency in maintenance;</p> <p>(e) Access to donor grants, climate funds, and infrastructure development programs; and</p> <p>(f) Shift toward sustainable and climate-resilient road maintenance practices.</p> | <p>maintenance costs</p> <p>(d) Bureaucratic tendency and reluctance to adopt new technologies;</p> <p>(e) Inconsistent or outdated information affects planning accuracy;</p> <p>(f) Persistent inability of some Board Member to participate in meetings in person;</p> <p>(g) Reliance on one source (fuel levy) as a major source of revenue; and</p> <p>(h) Un updated unit rates for road maintenance and development projects that leads to unreliable cost estimates; and</p> <p>(i) Political influence may override technical criteria in fund allocation.</p> |

| Criteria  | Strength                                                                                                                                                                                                                                                                                                            | Weakness                                                                                                                                                                                                                                                                              | Opportunity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Challenge                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Political | <ul style="list-style-type: none"> <li>(a) Timely disbursement of funds based on a pre-determined formula with reference to Annual Performance Agreement;</li> <li>(b) High-level political will to develop and maintain road infrastructure; and</li> <li>(c) Support from key government stakeholders.</li> </ul> | Reluctance to adopt modern technologies in service delivery and change in mind-set in utilization of technology which results in inadequate use of available technologies.                                                                                                            | Availability of other government institutions [e.g. TRA, TANROADS and TARURA] to collect revenues on behalf of the Board: Strategic advocacy for sustainable funding.                                                                                                                                                                                                                                                                                                                                                                                                                         | <ul style="list-style-type: none"> <li>(a) Regime/policy changes impacting long-term project;</li> <li>(b) Increased traffic to neighboring countries poses risks to road condition if road network is not adequately maintained due to limited resources; and</li> <li>(c) High cost of land acquisition for road construction associated with removal of roads reserve encroachers adds highly to the cost of the Fund.</li> </ul> |
| Economic  | <ul style="list-style-type: none"> <li>(a) Fund's revenue are ring-fenced by the law. This gives certainty to financing of planned and approved maintenance activities; and</li> <li>(b) Strong fiscal controls.</li> </ul>                                                                                         | <ul style="list-style-type: none"> <li>(a) Limited revenue base and limited capacities of the Board to broaden the base and review of rates of existing revenue sources due to conflicting legal provisions; and</li> <li>(b) Budget constraints during economic downturns</li> </ul> | <ul style="list-style-type: none"> <li>(a) Tanzania's geographical location provides opportunity for the ports and road network to serve passenger and cargo to/from landlocked countries. This contributes to Fund's revenue from fuel levy and transit charges; and</li> <li>(b) Tanzania's membership in regional cooperation provide opportunity for increased trading and transport activities. This is key for revenue generation through transit charges and fuel levy;</li> <li>(c) PPPs for major projects; and</li> <li>(d) Green financing for climate-resilient roads.</li> </ul> | <ul style="list-style-type: none"> <li>(a) Limited local capacity for high-quality low-cost road construction and maintenance; and</li> <li>(b) Slowdown of economic activities due to unforeseeable events. This pose risks of reduction in revenue collection.</li> </ul>                                                                                                                                                          |

| Criteria                         | Strength                                                                                                                                                                                                                                                                                                                                                                                                                                        | Weakness                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Opportunity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Challenge                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Social                           | <ul style="list-style-type: none"> <li>(a) Increasing public awareness of road maintenance needs; and</li> <li>(b) Regular interactions with stakeholders build strong relationship that result to smooth implementations of various strategies.</li> </ul>                                                                                                                                                                                     | <ul style="list-style-type: none"> <li>(a) Limited financing capacity for road maintenance for social development; and</li> <li>(b) Limited outreach and awareness programs</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                   | <ul style="list-style-type: none"> <li>(a) Stakeholders' readiness to support various implementation strategies;</li> <li>(b) Enhanced transparency portals; and</li> <li>(c) Growing public interest in road infrastructure</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Competing priorities and demands from the public such as use of road reserves.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Technological Issues             | <ul style="list-style-type: none"> <li>(a) Use of modern digital technologies allows accurate assessment of road conditions and maintenance needs;</li> <li>(b) Adoption of e-procurement, electronic payment, and asset management platforms enhances transparency and accountability in fund use; and</li> <li>(c) Existence of computerized systems and Financial Regulations, facilitate sound financial management of the Fund.</li> </ul> | <ul style="list-style-type: none"> <li>(a) Limited internet connectivity or outdated hardware/software may hinder the adoption of modern tools in field operations;</li> <li>(b) Staff lack training to use advanced technologies, leading to underutilization of systems or data misinterpretation;</li> <li>(c) Implementing new technologies (IoT, AI models, and integrated platforms) can be capital-intensive with unclear short-term Return on investment;</li> <li>(d) Increasing digitalization exposes financial and project data to risks of hacking, fraud, or data breaches; and</li> </ul> | <ul style="list-style-type: none"> <li>(a) Available capacities within the Government to develop new systems such as revenue collection systems;</li> <li>(b) Mandate of E-Government Agency (eGA) to coordinate IT systems within the Government. This shifts IT related risks and costs from RFB;</li> <li>(c) Collaborations with universities, technology companies, or innovation hubs can enhance internal technical expertise;</li> <li>(d) Automation of fund disbursement, project tracking, and maintenance scheduling can reduce administrative overhead and corruption risks;</li> <li>(e) Availability of low-cost technologies which, if adopted, would reduce costs of road maintenance;</li> <li>(f) Available capacities within the Government to develop new systems such as revenue collection systems.</li> </ul> | <ul style="list-style-type: none"> <li>(a) Rapid changes in digital tools may render current systems obsolete or require continuous upgrades;</li> <li>(b) Maintaining, updating, and scaling systems can be challenging if funding is inconsistent;</li> <li>(c) Use of alternative sources of energy to run vehicles. This may reduce revenue collection in the short run before means are devised to collect revenue from the sources;</li> <li>(d) Increased use of new technology like super single tyres is detrimental to the road network resulting premature wear of the road assets.</li> </ul> |
| Environmental and Climate Change | <ul style="list-style-type: none"> <li>(a) Commitment to sustainable practices; and</li> <li>(b) Annual allocation of funds for emergence budget.</li> </ul>                                                                                                                                                                                                                                                                                    | <ul style="list-style-type: none"> <li>(a) Limited climate adaptation expertise; and</li> <li>(b) Limited funding to restore road infrastructure damaged by heavy rains.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                      | <ul style="list-style-type: none"> <li>(a) Funding availability for climate resilience projects; and</li> <li>(b) Reliable source of weather forecast from Tanzania meteorological authority.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <ul style="list-style-type: none"> <li>(a) Human activities that are detrimental to the environment and roads infrastructure; and</li> <li>(b) Adapting to evolving</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                            |

| Criteria        | Strength                                                                                                                                                                                                                                                                                                                                     | Weakness                                                                                                                                                                 | Opportunity                                                                                                                                                  | Challenge                                                                                                                                                                                                                                                               |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                 |                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                          |                                                                                                                                                              | environmental regulations.                                                                                                                                                                                                                                              |
| Legal Framework | (a) Comprehensive regulatory framework (Clear mandate under CAP 220);<br>(b) Robust audit compliance mechanisms;<br>(c) Funds for roads maintenance are ring-fenced by law [Road and Fuel Tolls Act CAP 220]; and<br>(d) Legal frameworks that form basis for institutional frameworks for road maintenance and operations of Road Agencies. | (a) Delays in legislative amendments when required; and<br>(b) Road and Fuel Tolls Act CAP 220 does not specify some road user charges as sources of Roads Fund revenue. | (a) Reform opportunities to simplify legal processes; and<br>(b) The current legal framework allows for introduction of new sources of revenue for the Fund. | (a) Evolving international compliance standards; and<br>(b) Different legal provisions that specify same revenue source as source of revenue for different entities e.g. Roads Act and Local Government Finance Act that specify car-parking fees as source of revenue. |

## 2.10 Critical Issues

Based on the situation analysis the following critical issues have been identified:

- (a) Low and declining capacity of Roads Fund to finance required road maintenance works;
- (b) Delays and partial remittance of Road Fund revenue;
- (c) Over reliance on fuel levy revenue as the main source of the Roads Fund revenue;
- (d) Increased use of new sources of energies to propel vehicles;



Problem Tree Diagram

- (e) Impact of climate change on road infrastructures;
- (f) Build-up of back-log road maintenance;
- (g) Lack robust Roads Asset Management Systems for planning and prioritization;
- (h) Lack of harmonized road asset management system between RFB and Roads Agencies;
- (i) Limited human capacity in roads asset management; and
- (j) Limited knowledge, awareness and appreciation of important of road maintenance among key stakeholders.

## CHAPTER THREE

### 3. THE PLAN

#### 3.1 Introduction

Chapter 3 sets out the five-year strategic direction of the Board from the financial 2026/27 to 2030/31. It articulates the Board's envisioned position within the roads sector and outlines the guiding framework that will steer its operations and decision-making during the period.

Specifically, the Chapter presents the Board's vision, mission, core values, strategic objectives, implementation strategies, and measurable targets. It provides a coherent roadmap for achieving sustainable financing, effective management and improved performance of the road network

#### 3.2 Vision, Mission and Core Values

|          |                                                                                                                                                                                         |
|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Vision:  | Excellence in sustainable road maintenance financing for resilient public road network                                                                                                  |
| Mission: | To ensure sustainable financing and effective oversight of road maintenance by embracing competence, innovation and strategic partnerships for socio-economic wellbeing of the public". |

**Core Values:** As described below, six core values will guide execution of Board operations to ensure provision of quality services to its stakeholders.

|                        |                                                                                                                                         |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| <b>Integrity</b>       | : We observe and maintain high standards of ethical behaviour and the rule of law.                                                      |
| <b>Transparency</b>    | : We are open, accountable and responsible to stakeholders.                                                                             |
| <b>Teamwork</b>        | : We work as a team to achieve our objectives.                                                                                          |
| <b>Competence</b>      | : We depend on skills, knowledge, and experience in all fields of Board's operations.                                                   |
| <b>Innovation</b>      | : We believe in creativity, technologies, and practices to enhance quality, effectiveness and efficiency in road maintenance financing. |
| <b>Professionalism</b> | : We execute our duties with respect to professional skills, ethics, standards and guidelines.                                          |

#### 3.3 Objectives

For the successful execution of its mandate throughout the Plan period, the Board has adopted the following Strategic objectives:

- A. Sustainable road maintenance financing for resilient road network enhanced;
- B. Governance and accountability in utilization and management of Roads Fund resources strengthened;
- C. Institutional capacity and Innovation enhanced; and
- D. Crosscutting issues enhanced (HIV/AIDS, NCCDs, Anti-corruption, nutrition, gender, environment, heritage).

Rationale and strategies to achieve each objective are elaborated below. Also targets and key performance indicators for assessing achievement of objectives are elaborated.

#### **OBJECTIVE A: SUSTAINABLE ROAD MAINTENANCE FINANCING FOR RESILIENT ROAD NETWORK ENHANCED**

##### **Rationale**

Sustainable financing for the maintenance of resilient road assets is critical to ensure that the road network remains functional, safe, and efficient over the planned design life. Roads are essential for economic growth, trade facilitation and social development. Regular and adequate roads maintenance are vital in preserving road assets value and sustaining their utilization.

To enhance sustainable financing mechanisms, the Board would be supposed to secure reliable and predictable resources, reduce the reliance on fuel levy, and prioritize interventions that extend the lifespan of road assets. This approach would not only safeguard infrastructure investments but would also minimize future rehabilitation costs, ensures resilience against climate and environmental challenges and support consistent service delivery to road users. The realization of **Objective A** will be driven by the strategic interventions that will be assessed on the basis of the targets and indicators as summarised **Table 3.1(a)**.

**Table 3.1(a): Strategies, Targets and Key Performance Indicators for Objective A**

|                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Strategies</b> | <ul style="list-style-type: none"> <li>(a) Diversify and broaden Roads Fund revenue source;</li> <li>(b) Explore financing opportunities in capital market;</li> <li>(c) Enhance collaboration and engagement with key stakeholders;</li> <li>(d) Solicit financing from development partners and other emerging sources such as climate financing; and</li> <li>(e) Promote Innovation, research and adoption of new technologies.</li> </ul> |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Targets</b>                    | <ul style="list-style-type: none"> <li>(a) Share of non-fuel levy revenue sources in the Roads Fund Increase to 30% by June 2031;</li> <li>(b) At least three (3) new Roads Fund revenue sources introduced and operationalised by June 2031;</li> <li>(c) At least three (3) tranches of infrastructure bond issued by June 2031;</li> <li>(d) Climate-resilient aspects incorporated in road standard specification by June, 2031;</li> <li>(e) At least one (1) innovative technology in roads maintenance practices facilitated by June, 2031; and</li> <li>(f) Stakeholder engagement sessions coordinated annually.</li> </ul> |
| <b>Key Performance Indicators</b> | <ul style="list-style-type: none"> <li>(a) Percentage change in Roads Fund revenue;</li> <li>(b) Percentage of Roads Fund revenue from non-fuel levy sources; and</li> <li>(c) Percentage of tranche issuance.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                            |

## OBJECTIVE B: GOVERNANCE IN UTILIZATION OF ROADS FUND RESOURCES STRENGTHENED

### Rationale

Objective B is intended for strengthening governance and accountability in the management and utilization of Roads Fund resources. This will be achieved through reinforcement of transparency, integrity and effective oversight across all operations of the Board. Internal controls, compliance with statutory and regulatory requirements will be enhanced and ethical conduct to safeguard public resources and maintain institutional credibility will be promoted.

In addition, the objective focuses on strengthening the monitoring of fund utilization and value for money of projects implemented by the Road Agencies through robust technical and financial audits, performance-based monitoring systems, and regular reporting. By doing so, the Board aims to ensure efficient, accountability, value-for-money, enhance stakeholder confidence and support sustainable maintenance of the public roads network in line with national development priorities. The realization of **Objective B** will be driven by the strategic interventions that will be assessed on the basis of the targets and indicators as summarised **Table 3.1(b)**.

**Table 3.1(b): Strategies, Targets and Key Performance Indicators for Objective B**

|                   |                                                                                                                                                                                                                                                                                                                                                                                |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Strategies</b> | <ul style="list-style-type: none"> <li>(a) Promote upgrading or development and utilization of road asset management systems;</li> <li>(b) Enhance integration of roads asset management systems;</li> <li>(c) Strengthen technical and financial monitoring;</li> <li>(d) Promote integration of climate resilient interventions in management of roads asset; and</li> </ul> |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                  | (e) Foster public and stakeholder engagement and knowledge on significance and importance of maintenance of road assets.                                                                                                                                                                                                                                                                                                                                      |
| <b>Targets</b>                   | <p>(a) Use of road asset management system (RAMS) for preparation of annual road maintenance programs by TANROADS and TARURA facilitated by June, 2031;</p> <p>(b) Projects of value of at least 80 percent of total value of executed road projects monitored annually;</p> <p>(c) Fund allocation frameworks reviewed and operationalized by June 2031; and</p> <p>(d) Human capacities in roads assets management practices facilitated by June, 2027.</p> |
| <b>Key Performance Indicator</b> | Value of projects monitored (%)                                                                                                                                                                                                                                                                                                                                                                                                                               |

### OBJECTIVE C: INSTITUTIONAL CAPACITY AND INNOVATION ENHANCED

#### Rationale

Addressing challenges facing road maintenance and ensuring sustainable availability of funds for resilient public road network require strong technical and human capacities. This is achieved through enhancement of innovation and institutional capacity of the Board. Increased capacities are necessary for enabling the Board to effectively deliver its mandate in an increasingly dynamic operating environment such as growing demands for road maintenance financing, rapid technological advancements, climate-related challenges, and heightened expectations for efficiency and accountability.

Objective B focuses on strengthening human resource capacity, institutional systems, and governance frameworks, while promoting the adoption of modern technologies and innovative approaches in planning, monitoring and management of Board operations. By investing in skills development, digital transformation, knowledge management, and continuous improvement, the Board aims to enhance operational efficiency, support evidence-based decision-making and ensure sustainable, resilient, and responsive management of road maintenance financing. The realization of **Objective C** will be driven by the strategic interventions that will be assessed on the basis of the targets and indicators as summarised **Table 3.1(c)**.

**Table 3.1(c): Strategies, Targets and Key Performance Indicators for Objective C**

|                   |                                                                                                                                                                                                                                                                                                                |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Strategies</b> | <p>(a) Enhance application of modern technologies and system integrations;</p> <p>(b) Strengthen human resource management and administration;</p> <p>(c) Strengthen governance, risk management and internal control systems;</p> <p>(d) Prioritize stakeholder engagement and visibility mechanisms; and</p> |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                  | (e) Enhance financial management and reporting mechanism.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Targets</b>                   | <ul style="list-style-type: none"> <li>(a) The Board administrative and statutory services administered annually;</li> <li>(b) Human resource management plans, programs and tools developed and implemented by June, 2031;</li> <li>(c) Employees working relations and environment coordinated annually;</li> <li>(d) The Board plans and budget management tools prepared, reviewed and implemented annually;</li> <li>(e) Performance monitoring and evaluation systems for the Board operations reviewed and operationalized by June, 2031;</li> <li>(f) The Board Research Guidelines reviewed and operationalized by June, 2031;</li> <li>(g) All Board functions coordinated annually;</li> <li>(h) Legal services of the Board operations administered annually;</li> <li>(i) All of financial management processes reviewed and implemented annually;</li> <li>(j) Risk management tools reviewed and implemented annually;</li> <li>(k) ICT plan reviewed and implemented annually;</li> <li>(l) Independent oversight on governance, internal controls and risk management implemented annually;</li> <li>(m) Procurement plan prepared and operationalized annually; and</li> <li>(n) The Board Visibility Plan reviewed and implemented annually.</li> </ul> |
| <b>Key Performance Indicator</b> | <ul style="list-style-type: none"> <li>(a) Level of the Board staff satisfaction;</li> <li>(b) Level stakeholders' satisfaction with the Board services;</li> <li>(c) Percentage implementation of annual action plan;</li> <li>(d) Type of audit opinion; and</li> <li>(e) Level of compliance to PPA Act.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

**OBJECTIVE Y: CROSSCUTTING ISSUES ENHANCED (HIV/AIDS, NCCDS, ANT-CORRUPTION, NUTRITION, GENDER AND ENVIRONMENT)**

### Rationale

Addressing cross-cutting issues is critical to strengthening the social, ethical, and environmental foundations of the Board's operations. Objective Y seeks to deepen the integration of HIV/AIDS, non-communicable diseases (NCDs), anti-corruption, nutrition, gender and environmental considerations into the Board's policies, programs, and day-to-day operations.

Through sustained awareness, prevention initiatives, compliance with national frameworks, and promotion of equity and integrity, the Board aims to protect the

wellbeing of staff and stakeholders, promote inclusiveness and gender balance, reinforce ethical standards, and mitigate environmental and climate-related impacts. Implementation of the planned interventions will enhance institutional resilience, accountability, and sustainability in the management of road maintenance financing, while contributing to broader national development and social protection objectives. The realization of **Objective Y** will be driven by the strategic interventions that will be assessed on the basis of the targets and indicators as summarised **Table 3.1(d)**.

**Table 3.1(d): Strategies, Targets and Key Performance Indicators for Objective Y**

|                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Strategies</b>                | <ul style="list-style-type: none"> <li>(a) Enhance awareness and support on HIV/AIDS and NCCDs to staff;</li> <li>(b) Promote transparency, integrity and ethical behavior for RFB staff;</li> <li>(c) Promote gender equality;</li> <li>(d) Promote awareness on health lifestyle among staff; and</li> <li>(e) Promote and support environmental protection initiatives.</li> </ul>                                                                                                                                                                                                                                                                   |
| <b>Targets</b>                   | <ul style="list-style-type: none"> <li>(a) HIV/AIDS intervention programs reviewed and implemented annually;</li> <li>(b) Non-Communicable Chronic Diseases (NCCDs) intervention plan prepared and implemented annually;</li> <li>(c) National Anti-corruption Strategy customized and implemented annually;</li> <li>(d) Code of ethics and conduct reviewed and implemented annually;</li> <li>(e) Gender issues intervention programs developed and implemented annually;</li> <li>(f) National Nutrition Policy customized and implemented annually; and</li> <li>(g) National Environmental Policy customized and implemented Annually.</li> </ul> |
| <b>Key Performance Indicator</b> | <ul style="list-style-type: none"> <li>(a) Level of satisfaction on HIV/AIDS supportive service;</li> <li>(b) Level of satisfaction on NCCDs preventive services; and</li> <li>(c) Percentage change of reported unethical behavior cases.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                   |

## CHAPTER FOUR

### 4. RESOURCE PLANNING

#### 4.1 Overview

Chapter 4 addresses the issues of financing of the Plan. Firstly, the cost estimates for the implementation of all the targets in the Plan are computed and compared with the revenue estimates from the current sources. However, there is a gap between the actual needs and currently available financial resources (constrained versus unconstrained budget) for which there will be need to look for additional resources to reduce the gap.

#### 4.2 Human Resource Requirements

The successful implementation of the Plan depends largely on the availability of adequate and competent human resources. The Board has an approved establishment designed to support the delivery of its mandate. However, actual staffing levels indicate shortages in several key technical, professional and support positions due to transfers, retirements, delayed appointments and promotions.

The existing staff strength, identified staffing gaps and the required staff complement necessary to implement the Plan and outlined in **Table 4.1**. The requirements focus on filling existing vacancies and maintaining optimal staffing levels to enhance institutional capacity, governance, innovation, service delivery, and organizational performance throughout the Strategic Plan period.

**Table 4.1: Human Resource Requirements**

|     | Position                              | Existing Staff | Staffing Gap | Required Staff |
|-----|---------------------------------------|----------------|--------------|----------------|
| 1.  | Chief Executive Officer               | 0              | 1            | 1              |
| 2.  | Directors                             | 3              | 0            | 3              |
| 3.  | Heads of Units                        | 4              | 2            | 6              |
| 4.  | Principal Engineer I                  | 2              | 0            | 2              |
| 5.  | Principal Accountant I                | 2              | 0            | 2              |
| 6.  | Principal Human Resource Officer II   | 1              | 0            | 1              |
| 7.  | Principal Engineer II                 | 1              | 0            | 1              |
| 8.  | Principal Accountant II               | 1              | 0            | 1              |
| 9.  | Principal Office Management Secretary | 1              | 0            | 1              |
| 10. | Senior Engineer                       | 0              | 0            | 0              |
| 11. | Senior Office Management Secretary I  | 1              | 0            | 1              |
| 12. | Principal Driver                      | 1              | 0            | 1              |
| 13. | Senior Driver                         | 1              | 0            | 1              |
| 14. | Driver I                              | 0              | 1            | 1              |
| 15. | Records Management Assistant I        | 2              | 0            | 2              |
| 16. | Office Assistant                      | 0              | 1            | 1              |
| 17. | Principal Legal Officer II            | 1              | 0            | 1              |
| 18. | Principal Planning Officer I          | 2              | 0            | 2              |
| 19. | Principal Internal Auditor I          | 1              | 0            | 1              |
| 20. | Principal ICT Officer I               | 1              | 0            | 1              |
| 21. | Principal Procurement Officer I       | 1              | 0            | 1              |
| 22. | Principal Public Relations Officer II | 1              | 0            | 1              |
| 23. | Engineer I                            | 0              | 1            | 1              |
| 24. | Engineer II                           | 1              | 0            | 1              |
| 25. | Senior Accountant I                   | 0              | 1            | 1              |
| 26. | Senior Economist                      | 1              | 0            | 1              |
| 27. | Senior Accounts Officer II            | 0              | 1            | 1              |
| 28. | Accountant I                          | 1              | 0            | 1              |
| 29. | Planning Officer II                   | 0              | 1            | 1              |
| 30. | ICT Officer I                         | 0              | 1            | 1              |
| 31. | Senior Human Resource Officer I       | 1              | 0            | 1              |
| 32. | Driver II                             | 1              | 2            | 1              |
|     | <b>Total</b>                          | <b>32</b>      | <b>12</b>    | <b>42</b>      |

The above staffing requirements will guide recruitment, deployment, and capacity development interventions during the implementation of the Plan and will be reviewed periodically in line with approved policies and resource availability.

### 4.3 Financial Requirements

The financial resource requirements are estimated from the costed, projects and activities to be undertaken. Since programs, project and activities implementation to meet a given target may take several years over the Plan period, the resource requirements are distributed across the implementation period. This means funds required will be distributed in line with the implementation targets set over the five-year period. The resource requirements will be disaggregated and shown annually in the annual budget as presented in the medium-term expenditure frameworks (MTEF).

The maintenance projects are funded through the development budget category while the corresponding administrative costs are funded through the recurrent. The total financial requirement for the five-year period is TZS 6,892,111,733,900 – in includes the development and recurrent budgets. Total of TZS 6,790,000,000 (equivalent to 99 percent of the total budget) is directly allocated to Roads Agencies to finance execution of road works. The summary of estimated budgets per objective are as presented in **Table 4.2:**

**Table 4. 1: Summary Budget per Objective (in thousand million)**

| Objective          | 2026/27              | 2027/28              | 2028/29              | 2029/30              | 2030/31              | Total                |
|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Objective A</b> | 3,350,000            | 3,175,000            | 2,272,250            | 2,354,695            | 2,437,789            | <b>13,589,734</b>    |
| <b>Objective B</b> | 3,750,000            | 4,230,000            | 5,050,000            | 3,580,000            | 2,800,000            | <b>19,410,000</b>    |
| <b>Objective C</b> | 1,343,270,000        | 1,363,470,000        | 1,373,695,000        | 1,383,900,000        | 1,394,005,000        | <b>6,858,340,000</b> |
| <b>Objective Y</b> | 147,000              | 149,000              | 155,000              | 159,000              | 162,000              | <b>772,000</b>       |
| <b>Total</b>       | <b>1,350,517,000</b> | <b>1,371,024,000</b> | <b>1,381,172,250</b> | <b>1,389,993,695</b> | <b>1,399,404,789</b> | <b>6,892,111,734</b> |

The estimated annual and cumulative resource requirements are provided in **Annex I and II**

## CHAPTER FIVE

### 5. RESULT FRAMEWORK

#### 5.1 Introduction

Chapter 5 elaborates how the results envisaged in the Plan will be measured. The results framework contains the overall development objective and beneficiaries of Board services. It outlines how objectives are linked to Tanzania Development Vision (TDV), 2050, national policies, Ruling Party Election Manifesto 2025 - 2030, plans and strategies, legal provisions and international best practices. It also contains results chain; results framework matrix; monitoring plan; planned reviews; evaluation plan and the reporting plan.

#### 5.2 Development Objective

As reflected in the Board Mission statement, the overall objective of the Board is to ensure sustainable financing of road maintenance for socio-economic wellbeing of the public.

#### 5.3 Beneficiaries of the Board Services

Beneficiaries of the Board's services are classified into two categories, namely: primary and secondary group. The primary group comprises beneficiaries who directly receive services from RFB i.e., Road Agencies and the Board staff.

The secondary group includes road users and the public who benefit from improved road conditions resulting from measures implemented by the Board.

#### 5.4 Linkage with National Planning and Legal Frameworks

Preparation of the Plan has been informed and aligned with the following National policy, planning and legal frameworks:

- (a) Tanzania Development Vision (TDV), 2050;
- (b) Ruling Party Election Manifesto 2025 – 2030;
- (c) The Five-Year Development Plan 2026/27- 2030/31;
- (d) Various National Policies;
- (e) The Road and Fuel Tolls Act Cap 220; and
- (f) The Roads Act No. 13 of 2007.

#### 5.5 Results Chain, Results Matrix, M&E and Reporting Arrangements

##### 5.5.1 Results Chain

The Board results chain consists of objective, outcomes, outputs, activities and inputs. The basic assumption is that there is causal linkage between various elements of the Board results chain. The inputs (utilization of resources) will lead to implementation of activities and hence achievement of outputs which leads to realization of objectives. The objectives and targets are elaborated in the Plan while activities and respective inputs will be outlined in the MTEF. The chain justifies use of road user charges by the Board

to implement planned interventions and their contribution to socio-economic development due to improved road networks.

### 5.5.2 The Result Matrix

The matrix contains the Board overall development objective, strategic objectives and respective codes, outcomes and outcome indicators. It envisions how the development objective will be achieved and how to measure the results. The indicators in the matrix will be used to track progress towards the achievement of the intermediate outcomes and objectives. It should be noted that other players will also contribute to achievement of the objective.

**Table 5.1: Result Framework Matrix**

| Development Objective                                                                | Objective Codes | Medium term Objectives                                                                           | Intermediate Outcomes                                                                                                                                                                                                                                                                                                          | Outcome Indicators                                                                                                                                          |
|--------------------------------------------------------------------------------------|-----------------|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Sustainable financing of road maintenance for socio-economic wellbeing of the public | <b>A</b>        | Sustainable financing for the maintenance of resilient Road assets enhanced                      | (a) Increased number of sources of revenue for Roads Fund;<br>(b) Reduced maintenance costs;<br>(c) Increased revenue collection;<br>(d) Issued infrastructure Bond tranches;<br>(e) Increased number of funding proposals submitted to Development Partners; and<br>(f) Number of stakeholders engagement sessions.           | (a) Percentage of Roads Fund revenue from non-fuel levy sources;<br>(b) Percentage change in Roads Fund revenue; and<br>(c) Percentage of tranche issuance. |
|                                                                                      |                 |                                                                                                  |                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                             |
|                                                                                      | <b>B</b>        | Governance and accountability in utilization and management of roads fund resources strengthened | (a) Revised Fund allocation framework;<br>(b) Reviewed standard specifications;<br>(c) Facilitated innovative technologies;<br>(d) Increased access of TRDMS to Agency RAMS;<br>(e) Timely and effective implementation of road maintenance works;<br>(f) Improved road condition; and<br>(g) Revised RFB Research Guidelines. | Value of projects monitored (%)                                                                                                                             |
|                                                                                      |                 |                                                                                                  |                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                             |
|                                                                                      | <b>C</b>        | Institutional capacity and innovation enhanced                                                   | (a) Increased Stakeholders satisfaction;<br>(b) Enhanced Staff efficiency;<br>(a) Enhanced and Administered the Board legal services;                                                                                                                                                                                          | (a) Level of staff satisfaction (%);<br>(b) Level of other stakeholder's satisfaction (%);                                                                  |

| Development Objective | Objective Codes | Medium term Objectives       | Intermediate Outcomes                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Outcome Indicators                                                                                                                                                                       |
|-----------------------|-----------------|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                       |                 |                              | (b) Enhanced internal controls and risk management;<br>(c) Reduced operation costs;<br>(d) Updated Board Strategic Plan;<br>(e) Reviewed and operationalized M&E framework;<br>(f) Increased RFB Visibility; and<br>(g) Improved working environment.                                                                                                                                                                                                                                      | (a) Type of Audit Opinion;<br>(b) Level of compliance to PPA Act; and<br>(c) Level of implementation of annual action plan (%).                                                          |
|                       |                 |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                          |
|                       | Y               | Crosscutting issues enhanced | (a) Increased HIV/AIDS and NCCDs awareness among all RFB staff;<br>(b) Increased number of staff who have undergone voluntary testing;<br>(c) Increased number of staff declaring their HIV/AIDS and NCCDs status;<br>(d) Change of life style;<br>(e) Increased awareness on nutritional services;<br>(f) Increased awareness on gender issues;<br>(g) Increased awareness on environmental awareness;<br>(h) No reported case of corruption; and<br>(i) Improved staff ethical behavior. | (a) Level of satisfaction on HIV/AIDS supportive services;<br>(b) Level of satisfaction on NCCDs preventive services; and<br>(c) Percentage change of reported unethical behavior cases. |

### **5.5.3 Monitoring, Reviews and Evaluation Plan**

For control purpose, the performance of the Board in respect to the Plan will be monitored annually using preset achievement indicators.

#### **5.5.3.1 Monitoring Plan**

The monitoring plan consists of indicators and their description, baseline for each indicator; indicator target values, data collection and methods of analysis, indicator reporting frequency and the officers who will be responsible for data collection, analysis and reporting. Though the 16 outcome indicators will be reported on annual basis, tracking of the indicators will be made on a quarterly basis. The monitoring and evaluation plan is detailed in **Table 5.2**.

**Table 5.2: Monitoring plan**

|   | Indicator                                                         | Indicator description                                                                                                                                                                                               | Baseline |       | Indicator Target Value |                 |                 |                 |                 | Data Collection and Methods of Analysis |                                       |                              | Means of verification                    | Frequency of reporting | Responsible |
|---|-------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------------------------------|---------------------------------------|------------------------------|------------------------------------------|------------------------|-------------|
|   |                                                                   |                                                                                                                                                                                                                     | Date     | Value | FY <sub>1</sub>        | FY <sub>2</sub> | FY <sub>3</sub> | FY <sub>4</sub> | FY <sub>5</sub> | Data Source                             | Data collection instrument and method | Frequency of data collection |                                          |                        |             |
| 1 | % of revenue from non-fuel levy sources to total the Fund revenue | Indicator intends to measure contribution of revenue from other sources to total Fund's revenue, calculated as $X/Y * 100$ where: X = revenue from other sources and Y = total Fund revenue                         | 2024/25  | 2.4%  | 3%                     | 5%              | 7%              | 8%              | 10%             | RFB                                     | Documentary review                    | Monthly                      | Quarterly reports from TRA, MoW, TAN/TAR | Annually               | DPRM        |
| 2 | % of tranche issuance                                             | Indicator intends to measure number of tranches issued on Infrastructure Bond. Calculated as $X/Y * 100$ , Where: X = issued tranches and Y = Total annual planned tranches                                         | 2024/25  | N/A   | 100%                   | 100%            | 100%            | 100%            | 100%            | RFB                                     | Documentary review                    | Annually                     | Issuance reports                         | Annually               | DPRM        |
| 3 | % change in Fund revenue                                          | Indicator intends to measure the growth of the fund. Calculated as $X/Y * 100$ , Where: X = revenue of the current year; Y= revenue of the preceding year                                                           | 2024/25  | 6.4%  | 7%                     | 8%              | 8%              | 9%              | 10%             | RFB                                     | Documentary review                    | Monthly                      | Quarterly reports from TRA, MoW, TAN/TAR | Annually               | DPRM        |
| 5 | Value of projects monitored (%)                                   | Indicator intends to measure the % of projects monitored that have VfM in a financial year. This will be calculated as follows: $(x/y)*100$ whereas x = number of projects with VfM, Y = number of audited projects | 2023/24  | 85%   | 100%                   | 100%            | 100%            | 100%            | 100%            | RFB                                     | Documentary review                    | Annually                     | Value analysis Report                    | Annually               | DTO         |
| 8 | Level of implementation of annual action plan (%)                 | Measures the level of implementation of annual action plan. This will be calculated by a $X/Y * 100$ whereas, X = number of implemented activities and Y = total number of planned activities                       | 2024/25  | 95%   | 95%                    | 95%             | 100%            | 100%            | 100%            | RFB                                     | Documentary review                    | Quarterly                    | Reports                                  | Annually               | DPRM        |

|    | Indicator                                              | Indicator description                                                                                                                                                                                                    | Baseline |             | Indicator Target Value |                 |                 |                 |                 | Data Collection and Methods of Analysis |                                       |                              | Means of verification    | Frequency of reporting | Responsible |
|----|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------------|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------------------------------|---------------------------------------|------------------------------|--------------------------|------------------------|-------------|
|    |                                                        |                                                                                                                                                                                                                          | Date     | Value       | FY <sub>1</sub>        | FY <sub>2</sub> | FY <sub>3</sub> | FY <sub>4</sub> | FY <sub>5</sub> | Data Source                             | Data collection instrument and method | Frequency of data collection |                          |                        |             |
| 9  | Level of staff satisfaction (%)                        | Measures efficiency of RFB in providing services. This will be calculated by a X/Y *100 whereas, X = Number of staff who are satisfied and Y = total number of staff interviewed                                         | 2021/22  | 84%         | N/A                    | N/A             | 90%             | N/A             | 95%             | RFB                                     | Survey                                | Bi annually                  | Primary data from survey | Bi annually            | HHRMA       |
| 10 | Level of other stakeholder's satisfaction (%)          | Measure efficiency of RFB in providing services. This will be calculated by a X/Y *100 whereas, X = number of stakeholders who are satisfied and Y = total number of stakeholders interviewed                            | 2021/22  | 85%         | N/A                    | N/A             | 90%             | N/A             | 95%             | RFB                                     | Survey                                | Bi-annually                  | Primary data from survey | Bi-annually            | HHRMA       |
| 12 | Type of Audit opinion                                  | Establish assurance on management of RFB operations and financial soundness. It is measured by obtaining Unqualified opinion issued by CAG.                                                                              | 2024/25  | Unqualified | Unqualified            | Unqualified     | Unqualified     | Unqualified     | Unqualified     | CAG report                              | Documentary review                    | Annually                     | CAG report               | Annually               | DFA         |
| 13 | Level of compliance to PPA Act.                        | Measures RFB compliance to PPA Act. This will be calculated by X/Y *100 whereas, X = number of complied audited tenders and Y =number of audited tenders                                                                 | 2024/25  | 85%         | 87                     | 88              | 88              | 90              | 95              |                                         | Documentary review                    | Annually                     | Report                   | Annually               | HPMU        |
| 14 | Level of satisfaction on HIV/AIDS supportive services; | Measures to what extent infected staff are satisfied with provision of supportive services. It is calculated as X/Y*100 whereas, X=number of satisfied infected staff and Y = Total number of infected staff interviewed | 2022/23  | 87%         | N/A                    | 87%             | N/A             | N/A             | 90%             | RFB                                     | Survey                                | Bi annually                  | Primary data from survey | Bi annually            | HHRMA       |
| 15 | Level of satisfaction on NCCDs preventive services     | Measures to what extent staff are satisfied with provision of preventive measures. It is calculated as X/Y*100 whereas, X=number of satisfied staff and Y = Total number of staff interviewed                            | 2021/22  | 80%         | N/A                    | N/A             | 85%             | N/A             | 90%             | RFB                                     | Survey                                | Bi annually                  | Primary data from survey | Bi annually            | HHRMA       |

|    | Indicator                                     | Indicator description                                                                                                                                         | Baseline |       | Indicator Target Value |                 |                 |                 |                 | Data Collection and Methods of Analysis |                                       |                              | Means of verification                              | Frequency of reporting | Responsible |
|----|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------------------------------|---------------------------------------|------------------------------|----------------------------------------------------|------------------------|-------------|
|    |                                               |                                                                                                                                                               | Date     | Value | FY <sub>1</sub>        | FY <sub>2</sub> | FY <sub>3</sub> | FY <sub>4</sub> | FY <sub>5</sub> | Data Source                             | Data collection instrument and method | Frequency of data collection |                                                    |                        |             |
| 16 | % change of reported unethical behavior cases | It measures the level of staff integrity. It is calculated as (x/y)*100 whereas x=number of staff reported with lack of integrity and y=total number of staff | 2024/25  | 0%    | 0%                     | 0%              | 0%              | 0%              | 0%              | RFB                                     | Documentary review                    | Quarterly                    | Minutes of Ethics and Integrity Committee meetings | Annually               | HHRMA       |

### 5.5.3.2 Evaluation Plan

Evaluations intend to obtain evidence as to whether the interventions made have generated expected outputs that resulted to desired outcomes as envisioned in the Plan. Four types of evaluations will be conducted over the period of the Plan cycle as depicted in *Table 5.3* below: -

**Table 5.3: Evaluation Plan Matrix**

|    | Evaluation                                           | Description                                                                                                                                                         | Evaluation Questions                                                                                                                                                                                                                                                                                                                                         | Methodology                                                                                                                                                                                | Timeframe                                                                                                        | Responsible |
|----|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|-------------|
| 1. | Evaluation of implementation of the Plan             | To measure achievement of each objective.                                                                                                                           | To what extent have the objectives of the Plan been met?                                                                                                                                                                                                                                                                                                     | Mid-term and final evaluation                                                                                                                                                              | 2028/29 (mid-term)<br>2030/31 (final)                                                                            | DPRM        |
| 2. | Analysis of implementation of the Plan               | To assess the implementation progress of the Plan, identify key achievements, challenges, lessons learned and provide insights for the preparation of the next Plan | <ul style="list-style-type: none"> <li>To what extent have the Plan's objectives and targets been achieved?</li> <li>What are key challenges, lessons learned and critical issues encountered during implementation?</li> </ul>                                                                                                                              | Documentary review and focus group discussion                                                                                                                                              | 2030/31 (final)                                                                                                  | DPRM        |
| 3. | Impact of Technical and Financial Audits             | To assess improvement on quality of road works and financial performance as a result of response to audit recommendations                                           | <ul style="list-style-type: none"> <li>Do all projects in the audit period have value for money?</li> <li>Has the road condition improved?</li> </ul>                                                                                                                                                                                                        | Documentary review of audit reports                                                                                                                                                        | Annually                                                                                                         | DTO         |
| 4. | Socio-economic outcomes from roads maintenance works | To assess socio-economic outcomes of roads maintenance interventions.                                                                                               | <ul style="list-style-type: none"> <li>To what extent has road maintenance interventions contributed to improve socio-economic outcomes?</li> <li>To what extent has the vehicle operating cost been reduced?</li> <li>To what extent has the travel time and costs been reduced?</li> <li>To what extent has the road network become competitive</li> </ul> | <ul style="list-style-type: none"> <li>Post Survey on areas for which roads have been maintained</li> <li>Compare results in (1) with expectations as per available literature.</li> </ul> | Once (follow-up study for changes in year 1 to compare with baseline data collected under the RFB Strategic III) | DPRM        |

### 5.5.3.3 Planned Reviews

Reviews are planned to assess progress on implementation of the Plan. The planned reviews consist of review of meetings and milestones.

#### 5.5.3.3.1 Review Meetings

Various meetings will be conducted to track progress on the milestones, activities, targets and outputs critical for achievement of organizational objectives. Review meetings are as follows:

**Table 5.4: Review Meetings**

|    | Type of Meeting                                              | Frequency   | Designation<br>Chairperson | of        | Participants                    |
|----|--------------------------------------------------------------|-------------|----------------------------|-----------|---------------------------------|
| 1. | Ordinary Board Meetings and respective Board Committees      | Quarterly   | Board/<br>Chairperson      | Committee | Board Members and management    |
| 2. | Special Budget Board Meeting and respective Board Committees | Annually    | Board/<br>Chairperson      | Committee | Board Members                   |
| 3. | Special Audit Board Meeting and respective committees        | Annually    | Board/<br>Chairperson      | Committee | Board Members                   |
| 4. | Management Meetings                                          | Bi-monthly  | CEO                        |           | Directors/Head of Units         |
| 5. | Unit Meetings                                                | Monthly     | Directors/Head of units    |           | Directors/Head of Units         |
| 6. | Staff Meetings                                               | Bi-annually | CEO                        |           | All RFB Staff                   |
| 7. | Staff meeting                                                | Bi-annually | Board Chairperson          |           | All RFB staff                   |
| 8. | Tender Board Meetings                                        | Quarterly   | Committee Chairperson      |           | Committee Members               |
| 9. | Stakeholders' Meetings                                       | Annually    | Permanent<br>(PMORALG)     | Secretary | Stakeholders<br>Representatives |

#### 5.5.3.3.2 Planned Milestones Reviews

Milestones are selected as indicators to establish whether something has been produced within a particular deadline. For each target, the Board has set a milestone that will be monitored. The planned milestones reviews will provide necessary information to the Board to inform decision-making process. The milestone review will be conducted on quarterly basis.

**Table 5.5** illustrates the planned milestones reviews showing the financial year, planned review, milestones, timeframe and responsible person to report on the milestone.

**Table 5.5: Planned Milestones**

|     | Target                                                                                                                                       | Milestone                                                                                        | Time frame               | Responsible    |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|--------------------------|----------------|
| 1.  | Share of non-fuel levy revenue sources in total Roads Fund revenue increased to 30% by June 2031                                             | Share of non-fuel levy revenue sources increased                                                 | June, 2031               | DPRM           |
| 2.  | At least three (3) new Roads Fund revenue sources introduced and operationalized by June 2031                                                | New revenue sources introduced                                                                   | June, 2031               | DPRM           |
| 3.  | At least three (3) tranches of infrastructure bond issued by June 2031                                                                       | Infrastructure bond tranches issued                                                              | June, 2031               | DPRM           |
| 4.  | At least one (1) innovative technology in roads maintenance practices facilitated by June, 2031                                              | Innovative technology facilitated                                                                | June, 2031               | DPRM           |
| 5.  | Stakeholder engagement sessions coordinated annually                                                                                         | Stakeholder engagement coordinated                                                               | Annually                 | DPRM           |
| 6.  | Climate-resilient aspects incorporated in road standard specification by June 3031                                                           | Climate resilient aspects incorporated                                                           | June, 2031               | DPRM           |
| 7.  | RFB Research Guidelines reviewed by June and operationalized 2027                                                                            | Research Guideline reviewed                                                                      | June, 2027               | DPRM           |
| 8.  | At least one research conducted by June, 2031                                                                                                | Research conducted                                                                               | June, 2031               | DPRM           |
| 9.  | RFB Plans and budget management tools prepared, reviewed and implemented annually                                                            | RFB Plans and budget management tools prepared                                                   | Annually                 | DPRM           |
| 10. | Performance monitoring and evaluation systems for RFB operations reviewed and operationalized by June, 2031                                  | RF Monitoring and Evaluation framework reviewed<br>Revenue monitoring and evaluation implemented | June, 2031<br>June, 2027 | DPRM<br>DPRM   |
| 11. | The use of road asset management system for preparation of annual road maintenance programs by TANROADS and TARURA facilitated by June, 2031 | Road asset management systems use facilitated                                                    | June, 2031               | DTO            |
| 12. | Integration of roads asset management system (RAMS) facilitated by June, 2031                                                                | Integration of RAMS facilitated                                                                  | June 2031                | DTO            |
| 13. | Projects of value of at least 80 percent of total approved road works budget monitored annually                                              | Monitoring for value for Money conducted                                                         | Annually                 | DTO            |
| 14. | Fund Allocation frameworks reviewed and operationalized by June 2031                                                                         | The framework reviewed                                                                           | June, 2031               | DTO            |
| 15. | Human capacities in roads assets management practices facilitated by June, 2027                                                              | Human capacities facilitated                                                                     | June, 2027               | DTO            |
| 16. | All financial management processes reviewed and implemented annually                                                                         | Financial regulation reviewed<br>Financial management processes implemented                      | Annually                 | DFA<br>DFA     |
| 17. | All Board functions coordinated annually                                                                                                     | Board functions coordinated                                                                      | Annually                 | HLS            |
| 18. | Roads Fund Board legal services administered annually                                                                                        | Board legal services administered                                                                | Annually                 | HLS            |
| 19. | ICT plan reviewed, updated, and implemented annually                                                                                         | ICT plan reviewed                                                                                | Annually                 | HICT           |
| 20. | Risk management tools reviewed and implemented annually                                                                                      | Risk management tools implemented                                                                | Annually                 | ORC            |
| 21. | Independent oversight on governance, internal controls and risk management implemented annually                                              | Independent oversight on governance, internal controls and risk management implemented           | Annually                 | CIA            |
| 22. | Procurement plan prepared, and operationalized annually                                                                                      | Procurement plan prepared and implemented                                                        | Annually                 | HPMU           |
| 23. | RFB administrative and statutory services administered annually                                                                              | Administrative and statutory services administered                                               | Annually                 | HHRMA          |
| 24. | Human resource management plans and programs developed, and implemented by June, 2031                                                        | Human resource plan reviewed<br>HR succession plan implemented                                   | June, 2031<br>June 2031  | HHRMA<br>HHRMA |
| 25. | Employees working relations and environment coordinated annually                                                                             | Employees working relations and environment coordinated                                          | Annually                 | HHRMA          |
| 26. | RFB visibility plan reviewed and implemented annually                                                                                        | Visibility plan reviewed                                                                         | Annually                 | HHRMA          |
| 27. | HIV/AIDS intervention programs reviewed and implemented annually                                                                             | Sensitization seminar conducted                                                                  | Annually                 | HHRMA          |
| 28. | Non communicable Chronic diseases (NCCDs) intervention plan prepared and implemented annually                                                | Sensitization seminar conducted                                                                  | Annually                 | HHRMA          |
| 29. | National Anti-corruption Strategy customized and implemented annually                                                                        | National Anti-corruption Strategy customized and institutionalized                               | Annually                 | HHRMA          |
| 30. | Code of ethics and conduct reviewed and implemented annually                                                                                 | Code of ethics and conduct reviewed                                                              | Annually                 | HHRMA          |
| 31. | Gender issues intervention programs developed and implemented annually                                                                       | Gender issues intervention programs developed                                                    | Annually                 | HHRMA          |
| 32. | National nutrition policy customized and implemented annually                                                                                | National nutrition policy customized and institutionalized                                       | Annually                 | HHRMA          |
| 33. | National environmental policy customized and implemented annually                                                                            | National environmental policy customized and institutionalized                                   | Annually                 | HHRMA          |

### 5.5.3.4 Rapid Appraisals

Rapid appraisals intend to gather information for assessing the performance of planned interventions (KPIs) as appears in the Strategic Plan Implementation Matrix. In the Strategic planning cycle RFB will undertake Rapid appraisals as shown in Table 5.6 below.

**Table 5.6: Planned Rapid Appraisals**

|    | Rapid Appraisal                                                   | Purpose & description of the Appraisal                                                                                                    | Appraisal Questions                                                                                                                                                                                                                                                                     | Methodology | Frequency         | Means of Verification | Responsible |
|----|-------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------------|-----------------------|-------------|
| 1. | Study on RFB staff Satisfaction with HIV/AIDS Supportive Services | This appraisal intends to establish data on level of staff satisfaction in regard to provision of supportive services to infected persons | What is the level of staff awareness on HIV/AIDS supportive services<br>How comprehensive are the supportive service?<br>Recommendation?                                                                                                                                                | Survey      | Once in two years | Survey report         | HHRMA       |
| 2. | Study on satisfaction on NCCDs preventive services                | This appraisal intends to establish data on level of staff satisfaction on NCCDs preventive services                                      | What is the level of staff awareness on NCCDs preventive services<br>To what extent are the Staff satisfied with NCCDs preventive services?<br>What are the areas for improvement?                                                                                                      | Survey      | Once in two years | Survey report         | HHRMA       |
| 3. | Stakeholder satisfaction study with RFB services                  | This appraisal intends to establish areas for improvement with regard to provision of services                                            | What is the level of stakeholders' awareness on RFB operations?<br>To what extent are the stakeholders satisfied with the services provided by RFB?<br>To what extent has RFB met service standards as stipulated in the Client Service Charter?<br>What are the areas for improvement? | Survey      | Once in two years | Survey report         | HHRMA       |
| 4. | Study on RFB staff Satisfaction                                   | This appraisal intends to establish areas for improvement with regard to staff working environment                                        | To what extent has RFB met working conditions in line with staff circular and other Government circulars as well as labour law?<br>To what extent are staff satisfied with the working condition at the RFB?<br>What are the areas for improvement                                      | Survey      | Once in two years | Survey report         | HHRMA       |

### 5.5.3.5 Reporting Plan

The reporting plan shows all reports that will be produced in the execution of the Plan. The report plan contains both internal and external reports.

#### 5.5.3.5.1 Internal Reporting Plan

Internal Reporting Plan is plan that contains reports that are used within Road Fund Board for the Board, Management and Staff. The reporting plan is in accordance with statutory requirements or as may be required from time to time.

**Table 5.7: Internal Reporting Plan**

|    | Type of Report                              | Recipient | Frequency | Responsible |
|----|---------------------------------------------|-----------|-----------|-------------|
| 1. | Reports on Implementation of Strategic Plan | Board     | Quarterly | CEO         |
| 2. | Internal Audit Reports                      | Board     | Quarterly | CIA         |

|     |                                                       |       |           |                  |
|-----|-------------------------------------------------------|-------|-----------|------------------|
| 3.  | Technical Audit Reports                               | Board | Annually  | CEO              |
| 4.  | Progress Reports on Collections of Roads Fund Revenue | CEO   | Quarterly | DPRM             |
| 5.  | Progress Reports on Disbursement of Roads Fund        | CEO   | Quarterly | DFA              |
| 6.  | Monthly Financial Statements                          | CEO   | Quarterly | DFA              |
| 7.  | Procurement Plan Report                               | CEO   | Quarterly | HPMU             |
| 8.  | Fund Utilization Monitoring Report                    | CEO   | Quarterly | DTO              |
| 9.  | Revenue Monitoring Visit Report                       | CEO   | Quarterly | DPRM             |
| 10. | Report on Implementation of Risk Management           | CEO   | Quarterly | Risk Coordinator |
| 11. | Technical Monitoring Visits Report                    | CEO   | Per Visit | DTO              |
| 12. | Staff Performance Appraisal Report                    | CEO   | Annually  | HHRMA            |
| 13. | Annual Report                                         | CEO   | Annually  | DPRM             |

#### 5.5.3.5.2 External Reporting Plan

External reporting plan contains reports that are used by external entities. The reports are prepared on quarterly and annually basis.

**Table 5.8: External Reporting Plan**

|    | Type of Report              | Recipient                      | Frequency | Responsible Person |
|----|-----------------------------|--------------------------------|-----------|--------------------|
| 1. | Annual report               | Minister responsible for roads | Annually  | RFB                |
| 2. | Report on JTSR              | MoW                            | Annually  | Chairperson        |
| 3. | Financial Statements        | CAG                            | Annually  | CEO                |
| 4. | RFB Performance Reports     | MoW                            | Annually  | CEO                |
| 5. | RFB Audit Committee Reports | MoF & CAG                      | Annually  | CEO                |
| 6. | Annual Procurement Report   | PPRA                           | Annually  | CEO                |

#### 5.5.4 Relationship between Results framework, Results Chain, M&E and reporting Arrangements

As described above the results chain indicates hierarchical levels and relationship between inputs, activities, outputs and outcomes in contributing to the overall objectives.

##### (a) Level 1 – Inputs

The first level of the results framework tracks the allocation and use of resources on various activities. Resources availability will be reviewed on weekly, or monthly basis and will be reported on respective implementation reports. At this level, indicators will focus on the number and quality of human resources and system available for various tasks, amount of time dedicated to tasks by staff, information flow between various levels, time spent on resolving problems, quality and timeliness of decisions and staff as well as predictability of resource flows, and the alignment of resource flow to the activities and outputs.

##### (b) Level 2 – Activities

The second level focuses on activities to be performed and linkage between activities and outputs. At this level indicators will focus on processes, activities programming and

timeliness of implementation. Activities will be reviewed on weekly, fortnightly, or monthly basis, and will be reported on respective implementation reports. The reports will focus on quality and timeliness of the activities implemented and will inform corrective measures if the activities are not being delivered on time, to the expected quality and if are not contributing to outputs.

### **(c) Level 3 – Outputs**

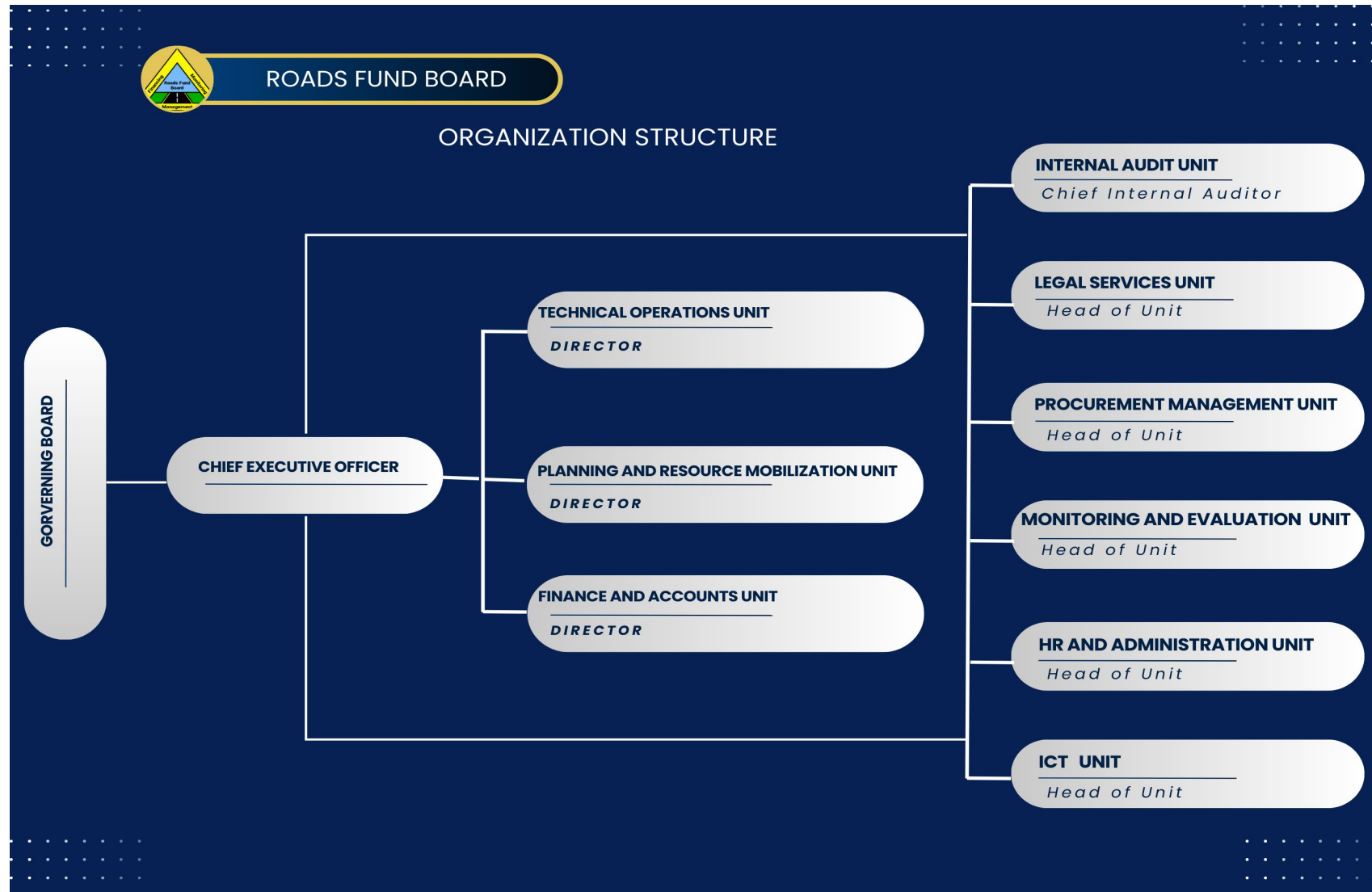
The third level tracks outputs that the Board produces and attributed solely to the Board. Output indicators and milestones will be used to measure output at this level. Data collection and analysis will be done quarterly. Outputs or milestones with significant impact on achievement of the objectives will be reviewed and reported on quarterly basis. The reports will focus on how the outputs produced are delivering the outcomes and will inform corrective measures if the outputs are not being delivered effectively or are not contributing to outcomes.

### **(d) Level 4-Outcomes**

The fourth level of the framework tracks realization of the intermediate outcomes specified for each objective, though achievement of outcomes may not be attributed to the Board alone. The Plan outcomes will be measured through outcome indicators whose data collection and analysis could be done annually. Indicators at this level are reported through the annual report or the five-year outcome report. The annual reports and the five-year outcome reports will be based on either sector or specific evidence-based studies or using national statistics.

## ANNEXURES

### Annex 1: Institutional Structure



## Annex 2: Financial Resources for the Plan (000')

| Objective and Targets | Description                                                                                                                                                          | FY 2026/27           | FY 2027/28           | FY 2028/29           | FY 2029/30           | FY 2030/31           |
|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Objective A</b>    | <b>Sustainable financing for the maintenance of resilient road assets enhanced</b>                                                                                   |                      |                      |                      |                      |                      |
| Target A01            | Increase share of non-fuel levy revenue sources in the Roads Fund from 11% to 30% by June 2029                                                                       | 1,500,000            | 1,575,000            | 1,622,250            | 1,654,695            | 1,687,789            |
| Target A02            | Establish and operationalize at least three (3) new legally approved revenue sources for the Roads Fund by June 2029                                                 | 350,000              | 400,000              | 450,000              | 500,000              | 550,000              |
| Target A03            | At least one capital market financing instrument (e.g., infrastructure bond, green bond, or road asset-backed security) approved and ready for issuance by June 2028 | 1,500,000            | 1,200,000            | 200,000              | 200,000              | 200,000              |
|                       | <b>Sub-total</b>                                                                                                                                                     | <b>3,350,000</b>     | <b>3,175,000</b>     | <b>2,272,250</b>     | <b>2,354,695</b>     | <b>2,437,789</b>     |
| <b>Objective B</b>    | <b>Governance and accountability in utilization and management of roads fund resources strengthened</b>                                                              |                      |                      |                      |                      |                      |
| Target B01            | Development and integration of roads asset management system (RAMS) facilitated by June, 2031                                                                        | 1,500,000            | 1,500,000            | 300,000              | 200,000              | 200,000              |
| Target B02            | Projects with value equivalent to 80% of total value of executed road projects monitored annually.                                                                   | 1,800,000,000        | 2,400,000            | 2,200,000            | 2,000,000            | 2,200,000            |
| Target B03            | Fund Allocation frameworks reviewed and operationalized by June 2031                                                                                                 | 150,000              | 0                    | 1,200,000            | -                    | -                    |
| Target B04            | At least one (1) innovative technology in roads maintenance practices facilitated by June, 2031                                                                      |                      |                      | 1,000,000            | 1,000,000            |                      |
|                       | Gaps in road asset management practices identified and documented by June 2031                                                                                       | 300,000              | 330,000              | 350,000              | 380,000              | 400,000              |
|                       | <b>Sub-total</b>                                                                                                                                                     | <b>1,801,950,000</b> | <b>4,230,000</b>     | <b>5,050,000</b>     | <b>3,580,000</b>     | <b>2,800,000</b>     |
| <b>Objective C</b>    | <b>Innovation and institutional capacity enhanced</b>                                                                                                                |                      |                      |                      |                      |                      |
| Target C01            | RFB administrative and statutory services administered annually                                                                                                      | 10,000               | 10,000               | 10,000               | 10,000               | 10,000               |
| Target C02            | Human resource management plans and programs developed, reviewed and implemented by June, 2031                                                                       | 700,000              | 700,000              | 700,000              | 700,000              | 700,000              |
| Target C03            | Employees working relations and environment coordinated annually                                                                                                     | 7,900,000            | 8,000,000            | 8,200,000            | 8,400,000            | 8,500,000            |
| Target C04            | RFB Plans and budget management tools prepared, reviewed and implemented annually (DPRM);                                                                            | 450,000              | 460,000              | 470,000              | 470,000              | 470,000              |
| Target C05            | Performance monitoring and evaluation systems of RFB operations reviewed and operationalized by June, 2031;                                                          | 180,000              | 200,000              | 210,000              | 210,000              | 210,000              |
| Target C06            | All Board functions coordinated annually                                                                                                                             | 850,000              | 850,000              | 850,000              | 850,000              | 850,000              |
| Target C07            | Roads Fund Board legal services administered Annually                                                                                                                | 80,000,000.00        | 80,000               | 80,000               | 80,000               | 80,000               |
| Target C08            | 100% of received funds disbursed to Road agencies annually                                                                                                           | 1,330,000,000        | 1,350,000,000        | 1,360,000,000        | 1,370,000,000        | 1,380,000,000        |
| Target C09            | 100% of financial management processes reviewed and implemented annually                                                                                             | 890,000              | 900,000              | 900,000              | 900,000              | 900,000              |
| Target C10            | ICT plan reviewed and implemented annually                                                                                                                           | 800,000              | 800,000              | 800,000              | 800,000              | 800,000              |
| Target C11            | Risk Based Internal Audit plan prepared and implemented annually                                                                                                     | 400,000,000.00       | 400,000              | 400,000              | 400,000              | 400,000              |
| Target C12            | Independent oversight on governance, internal controls and risk management implemented annually                                                                      | 200,000              | 200,000              | 200,000              | 200,000              | 200,000              |
| Target C13            | Procurement plan prepared, approved and operationalized annually.                                                                                                    | 550,000              | 600,000              | 600,000              | 600,000              | 600,000              |
| Target C14            | Risk management tools reviewed and implemented annually                                                                                                              | 260,000              | 270,000,000.00       | 275,000              | 280,000              | 285,000              |
|                       | <b>Sub-total</b>                                                                                                                                                     | <b>1,343,270,000</b> | <b>1,363,470,000</b> | <b>1,373,695,000</b> | <b>1,383,900,000</b> | <b>1,394,005</b>     |
| <b>Objective Y</b>    | <b>Crosscutting issues enhanced (HIV/AIDS, NCCDS, ant-corruption, nutrition, gender and environment)</b>                                                             |                      |                      |                      |                      |                      |
| Target D01            | HIV/AIDS intervention programmes reviewed and implemented annually                                                                                                   | 40,000               | 45,000               | 46,000               | 48,000               | 48,000               |
| Target D02            | Non communicable diseases (NCCDs) intervention plan prepared and implemented annually,                                                                               | 55,000               | 60,000               | 65,000               | 67,000               | 70,000               |
| Target D03            | National Anti-corruption Strategy customized and implemented annually,                                                                                               | 15,000               | 11,000               | 11,000               | 11,000               | 11,000               |
| Target D04            | Code of ethics and conduct reviewed and implemented annually,                                                                                                        | 17,000               | 17,000               | 17,000               | 17,000               | 17,000               |
| Target D05            | Gender issues intervention programmes developed and implemented annually,                                                                                            | 10,000               | 10,000               | 10,000               | 10,000               | 10,000               |
| Target D06            | National nutrition policy customised by June, 2027 and implemented annually                                                                                          | 10,000               | 6,000                | 6,000                | 6,000                | 6,000                |
|                       | <b>Sub-total</b>                                                                                                                                                     | <b>147,000</b>       | <b>149,000</b>       | <b>155,000</b>       | <b>159,000</b>       | <b>162,000</b>       |
|                       | <b>Grand Total</b>                                                                                                                                                   | <b>1,350,517,000</b> | <b>1,371,024,000</b> | <b>1,381,172,250</b> | <b>1,389,993,695</b> | <b>1,399,404,789</b> |

### Annex 3: Financing of the Budget

| Financing Sources                   | FY 2026/27           | FY 2027/28           | FY 2028/29           | FY 2029/30           | FY 2030/31           |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b><i>Appropriated Sources</i></b>  | <b>1,316,711,000</b> | <b>1,336,418,000</b> | <b>1,346,216,250</b> | <b>1,355,187,695</b> | <b>1,364,748,789</b> |
| Fuel levy and Transit Charges       | 1,209,111,000        | 1,223,438,000        | 1,227,587,250        | 1,230,627,245        | 1,233,960,316        |
| Transit charges                     | 107,600,000          | 112,980,000          | 118,629,000          | 124,560,450          | 130,788,473          |
| <b><i>Miscellaneous Sources</i></b> | <b>33,806,000</b>    | <b>34,606,000</b>    | <b>34,956,000</b>    | <b>34,806,000</b>    | <b>34,656,000</b>    |
| Overloading charges                 | 8,000,000            | 7,800,000            | 7,700,000            | 7,600,000            | 7,500,000            |
| Abnormal load Permit                | 16,300,000           | 16,200,000           | 16,100,000           | 16,000,000           | 15,900,000           |
| Road Reserve User Charges           | 9,200,000            | 10,300,000           | 10,850,000           | 10,900,000           | 10,950,000           |
| Rent from RFB Office Building       | 306,000              | 306,000              | 306,000              | 306,000              | 306,000              |
| <b>Total</b>                        | <b>1,350,517,000</b> | <b>1,371,024,000</b> | <b>1,381,172,250</b> | <b>1,389,993,695</b> | <b>1,399,404,789</b> |